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1998

Annual Report

Of The

TOWN

Of


DUMMER, N.H.

**For the Year Ending
December 31, 1998**

ANNUAL REPORT
of the
TOWN OFFICERS
of the Town of
DUMMER, N.H.

FOR THE YEAR ENDING
DECEMBER 31, 1998
INCLUDING DUMMER SCHOOL DISTRICT

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Town of Dummer, N.H.

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TOWN OF DUMMER, NH

TOWN OFFICERS

MODERATOR

Craig Doherty ✓

TOWN CLERK

Louise Gagnon ✓

SELECTMEN

Elizabeth Hawkins	Term Expires 1999
A. Bradford Wyman (Appointed 3/30/98)	Term Expires 1999
M. Ann Germon	Term Expires 2000 ✓
Stephen Morrisette (Resigned 3/23/98)	Term Expired 2001

TREASURER

Doris Bergeron ✓

TAX COLLECTOR

Cassandra Tefft ✓

LIBRARIAN

Rebecca Glover

LIBRARY TRUSTEES

Pauline McCullough	Term Expires 1999
Rachel Jewett ✓	Term Expires 2000
Katherine Doherty	Term Expires 2001

ROAD AGENT

Donald Bacon - Appointed

SEXTON

Dwight G. Stiles ✓

CEMETERY COMMITTEE

Alta Holt	Term Expires 1999
L. Diane Holt	Term Expires 2000 ✓
Marcel Campbell (Appointed 5/4/98)	Term Expires 2001

TOWN OF DUMMER, NH

OVERSEERS OF POOR Board of Selectmen

TRUSTEE OF TRUST FUNDS L. Diane Holt

PLANNING BOARD

Sarah Cordwell	Term Expires 1999
Lorraine Duchesne	Term Expires 1999
Pauline McCullough ✓	Term Expires 2000
Michael Laflamme	Term Expires 2001
Elizabeth Hawkins	Board of Selectmen Rep.

BOARD OF ADJUSTMENTS

Ruth Silver	Term Expires 1999
Katherine Doherty	Term Expires 2000
Eugene Cordwell	Term Expires 2001
E. Carroll Woodward	Term Expires 2001

ALTERNATES

Rose Marie Long
Alan-Michael Glynn

SUPERVISORS OF THE CHECK LIST

Paula-LaBrecque ✓	Term Expires 2000
Sarah Cordwell	Term Expires 2002
Mary Beth Hamel	Term Expires 2004

CONSERVATION COMMITTEE

A. Bradford Wyman	John Beaudoin
Norman Girouard	David Dubey
Faith Kimball	Pauline McCullough
Dwight Stiles	

TOWN OF DUMMER, NH
W A R R A N T
STATE OF NEW HAMPSHIRE

To the inhabitants of the Town of Dummer, in the County of Coos in the said State, qualified to vote in Town affairs:

You are hereby notified to meet at the Town Hall in said Dummer on Tuesday, the 9th day of March, 1999 next at 6:45 of the clock in the evening, to act upon the following subjects:

1. To choose all necessary Town Officers for the year ensuing. **(Vote by Ballot)**
2. Are you in favor of the adoption of Amendment No. 1 as proposed by the planning board for the Town of Dummer zoning ordinance as follows: to add the words "rural character and scenery" after "preserving the" and before "protecting the natural resource" in the first sentence of Article I and adding the words "and scenery" in Article II after "the Town's natural resources"? **(Vote by Ballot)**
3. Are you in favor of the adoption of Amendment No. 2 as proposed by the planning board for the Town of Dummer zoning ordinance as follows: to include three zones (Agricultural/Residential, Community/Industrial and Conservation), including the Conservation Overlay, as reflected in Articles IV and V of the February 1, 1999, Planning Board Proposal for the Town of Dummer Zoning Ordinance and to re-number Section 6.05 (Floodplain Development Ordinance) to become Article VII? **(Vote by Ballot)**

TOWN OF DUMMER, NH

4. Are you in favor of the adoption of Amendment No. 3 as proposed by the planning board for the Town of Dummer zoning ordinance as follows: to provide for the exemption of church steeples from the restriction against heights exceeding thirty (30) feet, as reflected in Article V (5.01.4), of the February 1, 1999, Planning Board Proposal for the Town of Dummer Zoning Ordinance, or in Article V (5.04) in the existing Dummer Town Ordinance if Amendment No. 2 fails?

(Vote by Ballot)

5. Are you in favor of the adoption of Amendment No. 4 as proposed by the planning board for the Town of Dummer zoning ordinance as follows: to provide for regulation of the location, setbacks, height and related definitions of telecommunications facilities as reflected in Articles III (3.05, 3.10 & 3.25), IV (4.02.2), V (5.02.3 & 5.02.4) and VI 6.05) of the February 1, 1999, Planning Board Proposal for the Town of Dummer Zoning Ordinance, or, in Articles III (3.05, 3.10 & 3.25), IV (4.02), V (5.03, 5.04) and VI (6.06) in the existing Dummer Town Ordinance if Amendment No. 5 fails?

(Vote by Ballot)

6. To see if the Town will vote to raise and appropriate the sum of **\$68,130** for General Government.

Town Officers Salaries	\$15,000
Election & Registration	1,500
Town Officers Expenses	6,000
Computer	3,000

TOWN OF DUMMER, NH

Property Revaluation	1,000
Legal Expense	15,000
Planning & Zoning	1,000
Town Buildings	9,500
Cemeteries	3,500
Insurance	5,000
NH Municipal Association	500
North Country Council	280
Conservation Committee	250
Great North Woods	300
Interest on TAN	100
FICA/Audit	<u>6,200</u>

TOTAL \$68,130

The Selectmen recommend this appropriation.

7. To see if the Town will vote to raise and appropriate the sum of \$11,310 for Public Safety and Health.

Fire Dept.	\$ 4,500
Forest Fire	500
AV Mental Health	325
Dog Officer	400
Building Inspector	1,500
M&D Ambulance Service	2,585
Ambulance Chassis Fund	<u>1,500</u>

TOTAL \$11,310

The Selectmen recommend this appropriation.

8. To see if the Town will vote to raise and appropriate the sum of \$55,000 for Highways and Streets.

TOWN OF DUMMER, NH

Summer & Winter Maintenance	\$47,000
General Expenses	6,000
Fuel	<u>2,000</u>
TOTAL	\$55,000

The Selectmen recommend this appropriation.

9. To see if the Town will vote to raise and appropriate the sum of \$29,435 for Sanitation.

Solid Waste Collection	\$21,108
AVRRDD	8,227
Admin. Costs	<u>100</u>
TOTAL	\$29,435

The Selectmen recommend this appropriation.

10. To see if the Town will vote to raise and appropriate the sum of \$3,725 for Welfare.

Direct Assistance	\$ 2,500
Human Services	500
Tri-County Community Action	<u>725</u>
TOTAL	\$ 3,725

The Selectmen recommend this appropriation.

11. To see if the Town will vote to raise and appropriate the sum of \$1,310 for Culture and Recreation.

Parks and Recreation	\$ 250
Library	<u>1,060</u>
TOTAL	\$ 1,310

The Selectmen recommend this appropriation.

TOWN OF DUMMER, NH

12. To see if the Town will vote to raise and appropriate the sum of \$3,000 to be added to the Truck Capital Reserve Fund previously established.
The Selectmen recommend this appropriation.
13. To see if the Town will vote to accept the former Dummer United Methodist Church property, building and land from the New England Conference Trustees with the following stipulations:
 1. The premises shall not be used for religious purposes or sold for religious purposes and,
 2. The premises shall be used for the good of the community or, if sold, its use will be for the good of the community as required by the authorizing vote of the Trustees of the New England Conference of the United Methodist Church on January 30, 1999 and

To raise and appropriate the sum of \$25,000 for initial repairs and improvements to make this building suitable for public use.

The Selectmen do not recommend this article.

14. To see if the Town will vote to establish a Capital Reserve Fund for the purpose of road repairs and reconstruction and to raise and appropriate the sum of \$25,000 to be moved from the December 31, 1998 surplus and to appoint the Selectmen as agents to expend from this fund.
The Selectmen recommend this article.

TOWN OF DUMMER, NH

15. Polling hours in the Town of Dummer are now 8:00 A.M. until 7:00 P.M. Shall we place a question on the state election ballot to change polling hours so that polling hours shall open at 11:00 A.M. and close at 7:00 P.M. for all regular state elections beginning the year 2000.

The Selectmen recommend this article.

16. To transact any other business that may legally come before this meeting.

Polls will be open from 11:00 A.M. to 7:00 P.M.

Given under our hands and seal, the 16th day of February, in the year of our Lord, nineteen hundred and ninety-nine.

Elizabeth A. Hawkins

M. Ann Germon

A. Bradford Wyman
Selectmen of Dummer, NH

A true copy of Warrant-Attest:

Elizabeth A. Hawkins

M. Ann Germon

A. Bradford Wyman
Selectmen of Dummer, NH

TOWN OF DUMMER, NH

DUMMER TOWN MEETING MINUTES MARCH 10, 1998

The Annual Town Meeting was held on March 10, 1998. The polls were opened at 11:00 A.M. and closed at the close of the meeting. The business meeting was opened at 6:45 P.M. Warrant articles were read by the moderator Craig Doherty. A motion was made by Earl Wadsworth and seconded by Normand Charest to extend the polls until 8:00 P.M. It was so voted. At this time Craig Doherty asked that we observe a moment of silence to remember the folks who are no longer with us this year.

Art. 1. To choose all necessary Town Officers for the year ensuing.

Town Moderator/2 yrs. Craig Doherty.....	62
Town Clerk Louise Gagnon.....	62
Town Treasurer Doris Bergeron.....	62
Library Trustee 3 yrs./Katherine Doherty.....	59
Selectman 3 yrs./Stephen Morrisette.....	10
Cemetery Committee 3 yrs./Ronald Gillette.....	5
Trustee of Trust Funds L. Diane Holt.....	58
Sexton of Three Cemeteries Dwight G. Stiles...	59
Supv. of Checklist 6 yrs./Mary Beth Hamel.....	14
Planning Bd Member 3 yrs./Michaael Laflamme...	59

Art. 2. To see if the Town will vote to raise and appropriate the sum of \$66,667 for General Government. Motion was made by Earl Wadsworth and seconded by Beverly Wadsworth.

Town Officers Salaries	\$20,000
Election & Registration	4,700
Town Officers Expenses	6,000
Property Revaluation	1,000
Legal Expense	15,000
Planning & Zoning	1,000
Town Buildings	3,500
Cemeteries	3,300
Insurance	5,200

TOWN OF DUMMER, NH

Advertising & Reg. Assn.	500
North Country Council	267
Conservation Committee	100
Interest on TAN	100
FICA/Audit	<u>6,000</u>
TOTAL	\$66,667

This article was so voted in the affirmative.

Art. 3. A motion was made by Normand Charest and Seconded by Sue Wyman to see if the Town will vote to raise and appropriate the sum of **\$11,310** for Public Safety and Health.

Fire Dept.	\$ 4,500
Forest Fire	500
AV Mental Health	325
Dog Officer	400
Building Inspector	1,500
M&D Ambulance Service	2,585
Ambulance Chassis Fund	<u>1,500</u>
TOTAL	\$11,310

This article was so voted.

Art. 4. A motion was made by Dick Germon and seconded by George Moskevitz to see if the Town will vote to raise and appropriate the sum of **\$58,500** for Highways and Streets.

Summer & Winter Maintenance	\$45,000
General Expenses	6,000
Equipment/Sander	5,000
Fuel	<u>2,500</u>
TOTAL	\$58,500

The article was so voted.

TOWN OF DUMMER, NH

- Art. 5. A motion was made by Earl Wadsworth and seconded by Normand Charest to see if the Town will vote to raise and appropriate the sum of **\$27,452** for Sanitation.

Solid Waste Collection	\$21,600
AVRRDD	5,752
Admin. Costs	<u>100</u>
TOTAL	\$27,452

This Article was so voted.

- Art. 6. A motion was made by Dwight Stiles and seconded by Normand Charest to see if the Town will vote to raise and appropriate the sum of **\$4,025** for Welfare.

Direct Assistance	\$ 2,500
Human Services	800
Tri-County Community Action	<u>725</u>
TOTAL	\$ 4,025

This article was so voted. One Opposed.

- Art. 7. A motion was made by Lorna Stiles and seconded by Lorraine Duchesne to see if the Town will vote to raise and appropriate the sum of **\$1,204** for Culture and Recreation.

Parks and Recreation	\$ 250
Library	<u>954</u>
TOTAL	\$ 1,204

This article was so voted.

- Art. 8. A motion was made by Dwight Stiles and seconded by Lorraine Duchesne to see if the Town will vote to raise and appropriate the sum of **\$3,000** to be added to the Truck Capital Reserve Fund previously established. This article was so voted.

TOWN OF DUMMER, NH

Art. 9. A motion was made by Earl Wadsworth and seconded by Normand Charest to see if the Town will vote to raise and appropriate the sum of \$330 to pay for certain studies of electric load profiles within the Town and other related research in furtherance of the possible aggregation of the Town's and/or its residents' and businesses' electric loads in the NHMA Pooled Energy Plan in preparation for deregulation of the electric industry in New Hampshire.

This article was so voted in the affirmative.

Art. 10. A motion was made by Dwight Stiles and seconded by Debbie Kaczinski to see if the Town will vote to raise and appropriate the sum of \$25,000 for a well and septic system for the Town Building and to authorize the withdrawal of \$25,000 from the Pontook Hydro Fund. The Selectmen feel this should be done as the building wouldn't be able to accommodate a large number of people if a disaster happened such as the Ice Storm this winter.

This article was voted in the affirmative.

Art. 11. To transact any other business that may legally come before this meeting. At this time Normand Charest said he would like to personally thank Steve Morrisette for the time he had served as Selectman for the Town, a round of applause was given to Steve by the people at the meeting. Lorraine Duchesne made a motion at this time to adjourn seconded by Steve Morrisette. It was so voted. Dan Malone from M&D Ambulance invited the people to look over the new Ambulance as he had brought it up so people could see it. Meeting was adjourned at 8:00 P.M.

Respectfully submitted,

Louise Gagnon, Town Clerk

CONDENSED BUDGET 1998

	<u>Appro. 1998</u>	<u>Actual 1998</u>	<u>Credit</u>	<u>Deficit</u>	<u>Appro. 1999</u>
Town Officers	\$ 20,000	\$14,946.56	\$5,053.44	\$	\$ 15,000
Salaries					
Town Officers Exp.	6,000	5,660.11	339.89		6,000
Election & Reg'n.	4,700	3,363.20	1,336.80		1,500
Prop.Assm't Update	1,000	1,124.00		124.00	1,000
Legal Expenses	15,000	14,111.25	888.75		15,000
Planning & Zoning	1,000	533.33	466.67		1,000
Gen. Gov't Bldgs.	3,500	2,520.50	979.50		9,500
Cemeteries	3,300	3,576.48		276.48	3,500
Insurance	5,200	4,490.00	710.00		5,000
NH Municipal Assoc.	500	500.00			500
Great North Woods					300
N. Country Council	267	267.00			280
FICA/Audit	6,000	5,961.86	38.14		6,200
Fire/Forest Fires	5,000	4,888.55	111.45		5,000
Dog Officer	400		400.00		400
Building Inspector	1,500	1,104.40	395.60		1,500

	<u>Appro. 1998</u>	<u>Actual 1998</u>	<u>Credit</u>	<u>Deficit</u>	<u>Appro. 1999</u>
Highways & Streets	45,000	42,351.04	2,648.96		47,000
General Hwy.Exp.	6,000	4,443.47	1,556.53		6,000
Fuel	2,500	1,644.84	855.16		2,000
Solid Waste Coll.	21,600	21,108.00	492.00		21,108
AVRRDD	5,752	5,425.78	326.22		8,227
Administrative Costs	100		100.00		100
AV Mental Health	325	325.00			325
M&D Ambulance Serv.	2,585	2,585.00			2,585
Ambulance Chassis Fund	1,500	1,500.00			1,500
Direct Assistance	2,500		2,500.00		2,500
Human Services	800		800.00		500

	<u>Appro. 1998</u>	<u>Actual 1998</u>	<u>Credit</u>	<u>Deficit</u>	<u>Appro. 1999</u>
Tri County Community Action	725	725.00			725
Parks & Recreation	250	250.00			250
Library	954	908.17	45.83		1,060
Study/Elec.Load Prof.	330		330.00		
Other Conservation	100	25.80	74.20		250
Computer					3,000
Master Plan		(1,564.65)			
Interest on TAN	100		100.00		100
Equipment/Sander	5,000	4,850.00	150.00		
Cap'l Reserve/Roads					25,000
Land & Improvements	25,000	17,970.39	7,029.61		
Church					25,000
To Cap'l Proj.Fund	3,000	3,000.00			3,000
	\$197,488	\$170,159.73	\$27,728.75	\$ 400.48	\$221,910

TOWN OF DUMMER, NH

SELECTMEN'S REPORT INVENTORY & VALUATION 1998

Land, Improved & Unimproved.....	\$ 4,139,985
Buildings.....	8,321,000
Mobil Homes.....	497,400
Electric Property.....	568,300
Total Valuation Before Exemptions.....	13,526,685
Less Exemptions Allowed.....	56,000
Net Valuation on Which Tax Rate is Computed.\$	13,470,685

STATEMENT OF APPROPRIATION

Town Officer's Salaries.....	\$ 20,000
Election Registrations & Vital Statistics...	4,700
Town Officer's Expense.....	6,000
Revaluation of Property.....	1,000
Legal Expense.....	15,000
Planning & Zoning.....	1,000
General Government Building.....	3,500
Cemeteries.....	3,300
Insurance.....	5,200
Advertising.....	500
North Country Council.....	267
FICA/Boundary Survey/Audit.....	6,000
M & D Ambulance.....	2,585
Fire.....	5,000
Dog Officer	400
Building Inspector.....	1,500
Ambulance Chassis.....	1,500

TOWN OF DUMMER, NH

Highways & Streets.....	\$ 45,000
General Expenses Highway.....	6,000
Fuel.....	2,500
Solid Waste Collection.....	21,600
Solid Waste Disposal AVRDD.....	5,752
Administration Costs.....	100
AV Mental Health.....	325
Human Services.....	800
Tri-County Community Action.....	725
Direct Assistance.....	2,500
Parks & Recreation.....	250
Library.....	954
Study/Electric Load Profile.....	330
Other Conservation.....	100
Interest on TAN.....	100
Equipment/Sander.....	5,000
Land & Improvements.....	25,000
To Capital Projects Fund.....	<u>3,000</u>
TOTAL APPROPRIATIONS	\$197,488

TOWN OF DUMMER, NH

REVENUES & CREDITS

Land Use Changes.....	\$ --
Yield Taxes.....	13,392
Interest & Penalties.....	774
Inventory Penalties.....	--
Motor Vehicle Permits.....	26,000
Other Licenses, Permits & Fees.....	392
Shared Revenue.....	6,448
Highway Block Grant.....	12,913
Railroad Tax.....	364
Income from Dept./Sale of Munc.Property.....	1,475
Interest on Investments.....	5,500
Pontook Hydro Ltd. Partnership.....	219,290
Transfer from Pontook Hydro Fund.....	25,000
Capital Reserve Fund.....	3,000
Total Revenues & Credits.....	\$311,478
Total Town Appropriations.....	197,488
Less Revenues & Credits.....	4,906
Net Town Appropriation.....	(109,084)
Net School Appropriation.....	239,190
Total of Town, School & County Tax..	184,817
Less War Service Credits.....	2,250
Property Taxes To Be Raised.....	\$182,567

Tax Rate per \$1,000.00

Town	(-8.10)
County	4.06
School	<u>17.76</u>
	\$13.72

FRANCIS J. DINEEN & CO.

CERTIFIED PUBLIC ACCOUNTANTS

FRANCIS J. DINEEN, C.P.A.

PAUL A. BARONE, C.P.A.

5 MIDDLE STREET - LANCASTER, N.H. 03584

603 788-4928

603 788-4636

FAX 603 788-3830

April 30, 1998

TRANSMITTAL AND COMMENTARY LETTER

Board of Selectmen
Town of Dummer
Dummer, New Hampshire 03588

Members of the Board:

In planning and performing our audit of the financial statements of the Town of Dummer, New Hampshire for the year ended December 31, 1997 we considered the Town's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of the following conditions that should be corrected in order to strengthen internal controls and operating efficiency. This letter does not affect our report dated April 30, 1998 on the financial statements of the Town of Dummer, New Hampshire.

Our following remarks are being made in the hope that they will improve existing procedures and are in no way a criticism of Town personnel.

1. Property Card Updates

During our audit of the tax records we noted several property cards that did not have the correct owner's name on the card. Although the information had been updated on the computer, no one had corrected the names on the property cards.

Recommendation

Any ownership changes should be noted on the property card as well as in the computer.

2. Dump Closure Funds

In 1995 the Town voted to raise and appropriate \$26,571.00 for Dummer's share of the closure costs of the East Milan Landfill. As of December 31, 1997, \$10,468.76 had been paid to Berlin to cover Dummer's share and the remaining balance has been left in a separate bank account with the intent that it would be used in the future to cover the cost of monitoring the site.

Recommendation

If the Town does not want the balance in the account to be included in their unencumbered fund balance available to offset taxes they should vote to set the money aside in an expendable trust fund with the Selectmen designated as agents to expend.

3. School Bus Capital Reserve Funds

The capital reserve funds at December 31, 1997 include \$48,285.41 in school bus capital reserve money but the district now contracts out the transportation of students.

Recommendation

If capital reserve funds are no longer needed for the purchase of a school bus, the district should vote to change the designation of these funds or vote to return them to the general fund to offset taxes.

4. Cash Receipts Classification

Differences were noted in the classification of cash receipts between the Treasurer's records and those of the Selectmen. The total cash receipts were the same.

Recommendation

The Treasurer should summarize cash receipts by category and reconcile with the Selectmen's office on a regular basis.

We extend our thanks to the officials and employees of the Town for their assistance during the course of our audit.

Very truly yours,


Francis J. Dineen, CPA

FRANCIS J. DINEEN & CO.

CERTIFIED PUBLIC ACCOUNTANTS

FRANCIS J. DINEEN, C.P.A.

PAUL A. BARONE, C.P.A.

5 MIDDLE STREET - LANCASTER, N.H. 03584

603 788-4928

603 788-4636

FAX 603 788-3830

INDEPENDENT AUDITORS' REPORT ON FINANCIAL PRESENTATION

To the Members of
the Board of Selectmen
Town of Dummer
Dummer, New Hampshire 03588

We have audited the accompanying general purpose financial statements and the combining and individual fund financial statements of the Town of Dummer, New Hampshire as of, and for the year ended December 31, 1997, as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As is the practice with many New Hampshire municipalities, the Town of Dummer, New Hampshire has not maintained a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in the financial report.

In our opinion, except for the effect on the financial statements of the omission described in the third paragraph the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Dummer, New Hampshire as of December 31, 1997, and the results of its operations and cash flows of its nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principles. Also, in our opinion, the combining and individual fund financial statements referred to above present

Board of Selectmen
Town of Dummer

fairly, in all material respects, the financial position of each of the individual funds of the Town of Dummer, New Hampshire as of December 31, 1997, and the results of operations of such funds and the cash flows of nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the combining and individual fund financial statements. The accompanying financial information listed as the supplemental schedule in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the Town of Dummer, New Hampshire. Such information has been subjected to the auditing procedures applied in the audit of the general purpose, combining, and individual fund financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements of each of the respective individual funds taken as a whole.

Very truly yours,


Francis J. Dineen, CPA

April 30, 1998

General Purpose Financial Statement

EXHIBIT A

TOWN OF DUMMER
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1997

	<u>Governmental Fund Types</u>	
	<u>General</u>	<u>Special Revenue</u>
<u>ASSETS</u>		
Cash	\$ 16,640.75	\$ 0.00
Investments	139,655.50	124,118.14
Taxes Receivable	25,723.27	0.00
Tax Liens Receivable	14,392.32	0.00
Accounts Receivable	0.00	0.00
Due From Other Governments	0.00	0.00
Due From Other Funds	0.00	0.00
Tax Deeded Property	339.69	0.00
Total Assets	<u>\$196,751.53</u>	<u>\$124,118.14</u>
<u>LIABILITIES AND FUND EQUITY</u>		
<u>Liabilities</u>		
Accounts/Warrants Payable	\$ 1,946.28	\$ 0.00
Accrued Payroll & Taxes	.33	0.00
Due to Other Governments	0.00	0.00
Due to School District	69,662.00	0.00
Due to Other Funds	0.00	0.00
Total Liabilities	<u>71,608.61</u>	<u>0.00</u>
<u>Fund Equity</u>		
Reserve for Encumbrances	25,351.46	0.00
Reserve for Endowments	0.00	0.00
Reserved for Tax Deeded Prop.	339.69	0.00
Designated for Capital Acquisitions	0.00	0.00
Designated for Specific Purposes	0.00	124,118.14
Designated by Trust Instrument	0.00	0.00
Undesignated Fund Balance	99,451.77	0.00
Total Fund Equity	<u>125,142.92</u>	<u>124,118.14</u>
Total Liabilities and Fund Equity	<u>\$196,751.53</u>	<u>\$124,118.14</u>

EXHIBIT A

Fiduciary
Fund Types
Trust
Funds

Totals
(Memorandum Only)
December 31,
1997

\$ 1,253.82
70,738.10
0.00
0.00
0.00
0.00
0.00
0.00
0.00

\$ 17,894.57
334,511.74
25,723.27
14,392.32
0.00
0.00
0.00
339.69
339.69

\$ 71,991.92

\$ 392,861.59

\$ 0.00
0.00
0.00
0.00
0.00
0.00

0.00

\$ 1,946.28
.33
0.00
69,662.00
0.00
0.00

71,608.61

0.00
16,170.44
0.00

49,539.23
0.00
6,282.25
0.00
0.00

71,991.92

25,351.46
16,170.44
339.69

49,539.23
124,118.14
6,282.25
99,451.77
99,451.77

321,252.98

\$ 71,991.92

\$ 392,861.59

See accompanying notes.

IT B TOWN OF DUMMER
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1997

	<u>Governmental Fund Types</u>	
	<u>General</u>	<u>Special Revenue</u>
<u>Revenues</u>		
Taxes	\$ 454,022.17	\$ 20,930.98
Licenses, Permits & Fees	36,772.50	0.00
Intergovernmental Revenue	23,151.69	0.00
Charges for Services	1,025.31	0.00
Other Local Sources	<u>14,385.64</u>	<u>6,743.98</u>
Total Revenues	<u>529,357.31</u>	<u>27,674.96</u>
<u>Expenditures</u>		
General Government	65,709.29	0.00
Public Safety	9,337.27	0.00
Highways, Streets & Bridges	43,989.71	0.00
Solid Waste	37,457.67	0.00
Health & Welfare	1,534.85	0.00
Culture & Recreation	1,054.24	0.00
Conservation	0.00	0.00
Debt Service	0.00	0.00
Capital Outlay	50,596.57	0.00
Trans. to Other Governments	<u>336,192.00</u>	<u>0.00</u>
Total Expenditures	<u>545,871.60</u>	<u>0.00</u>
<u>Excess (Deficiency) of Revenues</u> <u>Over Expenditures</u>	<u>(16,514.29)</u>	<u>27,674.96</u>
<u>Other Financing Sources (Uses)</u>		
Transfer from Other Funds	49,392.20	0.00
Transfer to Other Funds	<u>(3,000.00)</u>	<u>(28,925.00)</u>
Total Other Financing Sources (Uses)	<u>46,392.20</u>	<u>(28,925.00)</u>
<u>Excess (Deficiency) of Revenues</u> <u>Over Expenditures and Other</u> <u>Sources (Uses)</u>	29,877.91	(1,250.04)
<u>Fund Balance, January 1</u>	<u>95,265.01</u>	<u>125,368.18</u>
<u>Fund Balance, December 31</u>	<u>\$ 125,142.92</u>	<u>\$124,118.14</u>

EXHIBIT B

<u>Fiduciary</u> <u>Fund Types</u> <u>Expendable</u> <u>Trust</u>	<u>Totals</u> <u>(Memorandum Only)</u> <u>December 31,</u> <u>1997</u>
\$ 0.00	\$ 474,953.15
0.00	36,772.50
0.00	23,151.69
0.00	1,025.31
<u>7,175.85</u>	<u>28,305.47</u>
<u>7,175.85</u>	<u>564,208.12</u>
0.00	65,709.29
0.00	9,337.27
0.00	43,989.71
0.00	37,457.67
0.00	1,534.85
0.00	1,054.24
0.00	0.00
0.00	0.00
0.00	50,596.57
<u>0.00</u>	<u>336,192.00</u>
<u>0.00</u>	<u>545,871.60</u>
<u>7,175.85</u>	<u>18,336.52</u>
3,000.00	52,392.20
<u>(20,467.20)</u>	<u>(52,392.20)</u>
<u>17,467.20</u>	<u>0.00</u>
(10,291.35)	18,336.52
<u>66,112.83</u>	<u>286,746.02</u>
<u>\$ 55,821.48</u>	<u>\$ 305,082.54</u>

See accompanying notes.

EXHIBIT C

TOWN OF DUMMER
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL AND SPECIAL REVENUE FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1997

	<u>General Fund</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
<u>Revenues</u>			
Taxes	\$ 441,143.00	\$ 454,022.17	\$12,879.17
Licenses, Permits & Fees	26,376.00	36,772.50	10,396.50
Intergovernmental	23,154.00	23,151.69	(2.31)
Charges for Services	0.00	1,025.31	1,025.31
Other Local Sources	<u>5,500.00</u>	<u>14,385.64</u>	<u>8,885.64</u>
Total Revenues	<u>496,173.00</u>	<u>529,357.31</u>	<u>33,184.31</u>
<u>Expenditures</u>			
General Government	60,718.00	65,709.29	(4,991.29)
Public Safety	9,150.00	9,337.27	(187.27)
Highways, Streets & Bridges	53,500.00	43,989.71	9,510.29
Solid Waste	53,984.00	37,457.67	16,526.33
Health & Welfare	4,850.00	1,534.85	3,315.15
Culture and Recreation	1,150.00	1,054.24	95.76
Conservation	100.00	0.00	100.00
Debt Service	100.00	0.00	100.00
Capital Outlay	50,000.00	50,596.57	(596.57)
Trans. to Other Governments	<u>336,192.00</u>	<u>336,192.00</u>	<u>0.00</u>
Total Expenditures	<u>569,744.00</u>	<u>545,871.60</u>	<u>23,872.40</u>
<u>Excess (Deficiency) of</u>			
<u>Revenues Over</u>			
<u>Expenditures</u>	<u>(73,571.00)</u>	<u>(16,514.29)</u>	<u>57,056.71</u>
<u>Other Financing Sources</u>			
<u>(Uses)</u>			
Transfer from Other Funds	50,000.00	49,392.20	(607.80)
Transfer to Other Funds	<u>(3,000.00)</u>	<u>(3,000.00)</u>	<u>0.00</u>
Total Other Financing Sources (Uses)	<u>47,000.00</u>	<u>46,392.20</u>	<u>(607.80)</u>
<u>Excess (Deficiency) of Revenues</u>			
<u>Over Expenditures and</u>			
<u>Other Sources (Uses)</u>	<u>(26,571.00)</u>	<u>29,877.91</u>	<u>56,448.91</u>
<u>Fund Balance - January 1</u>	<u>95,265.01</u>	<u>95,265.01</u>	<u>0.00</u>
<u>Fund Balance - December 31</u>	<u>\$ 68,694.01</u>	<u>\$ 125,142.92</u>	<u>\$ 56,448.91</u>

EXHIBIT C

<u>Special Revenue Funds</u>			<u>Totals</u> <u>(Memorandum Only)</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
\$ 20,930.98	\$ 20,930.98	\$ 0.00	\$ 462,073.98	\$ 474,953.15	\$12,879.17
0.00	0.00	0.00	26,376.00	36,772.50	10,396.50
0.00	0.00	0.00	23,154.00	23,151.69	(2.31)
0.00	0.00	0.00	0.00	1,025.31	1,025.31
<u>6,743.98</u>	<u>6,743.98</u>	<u>0.00</u>	<u>12,243.98</u>	<u>21,129.62</u>	<u>8,885.64</u>
<u>27,674.96</u>	<u>27,674.96</u>	<u>0.00</u>	<u>523,847.96</u>	<u>557,032.27</u>	<u>33,184.31</u>
0.00	0.00	0.00	60,718.00	65,709.29	(4,991.29)
0.00	0.00	0.00	9,150.00	9,337.27	(187.27)
0.00	0.00	0.00	53,500.00	43,989.71	9,510.29
0.00	0.00	0.00	53,984.00	37,457.67	16,526.33
0.00	0.00	0.00	4,850.00	1,534.85	3,315.15
0.00	0.00	0.00	1,150.00	1,054.24	95.76
0.00	0.00	0.00	100.00	0.00	100.00
0.00	0.00	0.00	100.00	0.00	100.00
0.00	0.00	0.00	50,000.00	50,596.57	(596.57)
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>336,192.00</u>	<u>336,192.00</u>	<u>0.00</u>
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>569,744.00</u>	<u>545,871.60</u>	<u>23,872.40</u>
<u>27,674.96</u>	<u>27,674.96</u>	<u>0.00</u>	<u>(45,896.04)</u>	<u>11,160.67</u>	<u>57,056.71</u>
0.00	0.00	0.00	50,000.00	49,392.20	(607.80)
<u>(28,925.00)</u>	<u>(28,925.00)</u>	<u>0.00</u>	<u>(31,925.00)</u>	<u>(31,925.00)</u>	<u>(0.00)</u>
<u>(28,925.00)</u>	<u>(28,925.00)</u>	<u>0.00</u>	<u>18,075.00</u>	<u>17,467.20</u>	<u>(607.80)</u>
(1,250.04)	(1,250.04)	0.00	(27,821.04)	28,627.87	56,448.91
<u>125,368.18</u>	<u>125,368.18</u>	<u>0.00</u>	<u>220,633.19</u>	<u>220,633.19</u>	<u>0.00</u>
<u>\$124,118.14</u>	<u>\$124,118.14</u>	<u>\$ 0.00</u>	<u>\$ 192,812.15</u>	<u>\$ 249,261.06</u>	<u>\$56,448.91</u>

See accompanying notes.

TOWN OF DUMMER
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
ALL NONEXPENDABLE TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1997

EXHIBIT D

Revenues

Income Earned on Investments	\$ 0.00
New Funds	<u>300.00</u>
Total Revenues	<u>0.00</u>

Expenditures

Administrative	0.00
Other Trust Disbursements	<u>0.00</u>
Total Expenditures	<u>0.00</u>

Excess (Deficiency) of Revenues
Over Expenditures

300.00

Other Financing Sources (Uses)

Other Financing Sources	
Interfund Transfers	0.00
Other Financing Uses	
Interfund Transfers	<u>0.00</u>
Total Other Financing Sources (Uses)	<u>0.00</u>

Excess (Deficiency) of Revenues

Over Expenditures and Other Sources (Uses)

300.00

Fund Balance - January 1

15,870.44

Fund Balance - December 31

\$16,170.44

See accompanying notes.

TOWN OF DUMMER
COMBINED STATEMENT OF CASH FLOWS
ALL NONEXPENDABLE TRUST FUNDS
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS
FOR THE YEAR ENDED DECEMBER 31, 1997

EXHIBIT E

	<u>Fiduciary</u> <u>Fund Type</u> <u>Nonexpendable</u> <u>Trust</u>
<u>Cash Flows from Operating Activities</u>	
Net Income Before Other Financing Sources (Uses) - Exhibit D	\$ 300.00
<u>Cash Flows from Noncapital Financing Activities</u>	
Operating Transfers From Other Funds	0.00
<u>Cash Flows from Investing Activities</u>	
Net (Increase) in Investments	<u>(300.00)</u>
Net (Decrease) in Cash and Cash Equivalents	0.00
Cash and Cash Equivalents, Beginning of Year	<u>0.00</u>
Cash and Cash Equivalents, End of Year	<u><u>\$ 0.00</u></u>

Disclosure of Accounting Policy:

For the purposes of the Statement of Cash Flows, the Nonexpendable Trust Funds consider all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

See accompanying notes.

TOWN OF DUMMER
ALL TRUST FUND TYPES
COMBINING BALANCE SHEET
DECEMBER 31, 1997

EXHIBIT A-1

	<u>Town Trust Funds</u>		<u>Capital</u>	<u>Totals</u>
	<u>Expendable</u>	<u>Non-Expendable</u>	<u>Reserve</u>	<u>December 31, 1997</u>
<u>ASSETS</u>				
Cash	\$ 0.00	\$ 0.00	\$ 1,253.82	\$ 1,253.82
Investments	6,282.25	16,170.44	48,285.41	70,738.10
Due From Other Funds	0.00	0.00	0.00	0.00
Total Assets	<u>\$ 6,282.25</u>	<u>\$16,170.44</u>	<u>\$49,539.23</u>	<u>\$71,991.92</u>
<u>LIABILITIES & FUND BALANCES</u>				
<u>Liabilities</u>				
Due to Other Funds	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total Liabilities	0.00	0.00	0.00	0.00
<u>Fund Balances</u>				
Reserve for Endowments	0.00	16,170.44	0.00	16,170.44
Designated for Capital				
Acquisition	0.00	0.00	49,539.23	49,539.23
Designated By Trust				
Instrument	6,282.25	0.00	0.00	6,282.25
Total Fund Balance	<u>6,282.25</u>	<u>16,170.44</u>	<u>49,539.23</u>	<u>71,991.92</u>
Total Liabilities				
and Fund Balances	<u>\$ 6,282.25</u>	<u>\$16,170.44</u>	<u>\$49,539.23</u>	<u>\$71,991.92</u>

See accompanying notes.

TOWN OF DUMMER EXHIBIT A-2
ALL NONEXPENDABLE TRUST FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1997

Revenues

Interest on Investments	\$ 0.00
New Funds	<u>300.00</u>
 Total Revenues	 <u>300.00</u>

Expenditures

Administrative	0.00
Other Trust Disbursements	<u>0.00</u>
 Total Expenditures	 <u>0.00</u>

<u>Excess (Deficiency) of Revenues</u>	
<u>Over Expenditures</u>	<u>300.00</u>

Other Financing Sources (Uses)

Other Financing Sources	
Interfund Transfers	0.00
Other Financing Uses	
Interfund Transfers	<u>0.00</u>
 Total Other Financing Sources (Uses)	 <u>0.00</u>

<u>Excess (Deficiency) of Revenues</u>	
<u>Over Expenditures and Other Sources (Uses)</u>	300.00

<u>Fund Balance - January 1</u>	<u>15,870.44</u>
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<u>Fund Balance - December 31</u>	<u>\$16,170.44</u>
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See accompanying notes.

TOWN OF DUMMER, NH

RECEIPTS

January

12 State of NH Highway Block Grant		2,569.03
26 Dummer Community Church/Hall Rental		50.00
Compensation Fund of NH - Refund		238.23
Cassandra Tefft, Tax Collector		
Property 1997	864.37	
Interest	6.05	
Overpayment	2.04	872.46
31 Berlin City Bank - Int. NOW		22.59
NHPDIP/Interest		506.09
NHPDIP/Dump Closure Interest		85.22
Master Plan/Interest		44.11

February

9 Dummer Community Church/Hall Rental		50.00
Raoul Gagnon/Subdivision		35.08
Jules Vachon Trucking/Levesque's Cleanup		125.00
Cassandra Tefft, Tax Collector		
Property 1997	913.36	
Interest	19.69	933.05
23 Louise Gagnon, Town Clerk		
60 M.V. Permits	5,046.00	
8 Town Office Filing Fees	8.00	
1 Dog License.	6.50	
Minus Clerk Fee	(.50)	5,060.00
State of NH/Landfill Closure		3,789.69
Vaillancourt & Woodward/Ovrpymt #9714		300.00
Cassandra Tefft, Tax Collector		
Property 1997	340.67	
Interest	12.97	353.64
Report of Tax Sales Redeemed		25.00
Berlin City Bank Interest NOW		12.70
NHPDIP/Interest		448.05
NHPDIP/Dump Closure/Interest		75.45
Master Plan/Interest		39.05

TOWN OF DUMMER, NH

March

9	Cassandra Tefft, Tax Collector		
	Property 1997	521.28	
	Interest	24.04	545.32
	Peggy Jones/Returned Check		81.00
16	Cassandra Tefft, Tax Collector		
	Property Tax 1997	800.94	
	Interest	51.56	852.59
	Report of Tax Sales Redeemed		2,076.09
30	State of NH/FEMA Ice Storm Reimb.		5,236.00
	Louise Gagnon, Town Clerk		
	44 M.V. Permits		5,082.00
31	Berlin City Bank/Interest NOW		14.14
	NHPDIP/Interestt		497.96
	NHPDIP/Dump Closure/Interest		83.86
	MasterPlan/Interest		43.43

April

6	Cassandra Tefft, Tax Collector		
	Property 1997	3,022.69	
	Property 1998	131.08	
	Interest	169.54	
	Overpayment	4.79	3,328.10
	Report of Tax Sales Redeemed		876.94
	John Demers/Pistol Permit		10.00
	Regena Elloit/Pistol Permit		10.00
	Jos. Desmarais, Jr./Truck Purchase '81 Ford		1,400.00
13	State of NH/Permits		35.98
	State of NH/Hwy.Block Grant		2,296.81
20	Clyde Elliott/Pistol Permit		10.00
	Larry Glover/Bldg. Permit		2.00
	Cassandra Tefft, Tax Collector		
	Property 1997	1,504.60	
	Interest	104.69	1,609.29
27	Stephen Thomas/Bldg. Permit		10.00
	Louise Gagnon, Town Clerk		
	51 M.V. Permits	4,227.00	
	6 Spayed Females	39.00	
	2 Males @ 9.00 ea.	18.00	

TOWN OF DUMMER, NH

3 Neutered Males @ 6.50 ea	19.50	
5 Owners over 65	10.00	
Minus Clerks fee @ \$.50 ea	(8.00)	
1 Birth Copy	6.00	4,311.50
30 Berlin City Bank/Interest NOW		22.94
NH PDIP/Interest		489.53
NH PDIP/Dump Closure/Interest		82.39
Master Plan/Interest		42.66

May

4 Cassandra Tefft, tax Collector		
Property 1997	2,188.18	
Interest	167.30	2,355.48
Paul Delisle/Bldg. Permit		10.00
11 Cassandra Tefft, Tax Collector		
Property 1997	861.16	
Interest	72.83	933.99
Vaillancourt & Woodward '81 Ford Ins.Ref.		286.00
18 Cassandra Tefft, Tax Collector		
Property 1997	996.78	
Interest	45.39	
Property 1998	85.98	1,128.15
31 Berlin City Bank/Interest NOW		23.84
NH PDIP/Interest		489.05
NH PDIP/Dump Closure/Interest		82.33
Master Plan/Interest		42.60

June

1 Eugene & Sarah Cordwell/Building Permit		10.00
Earl & Beverly Wadsworth/Copies		4.25
Cassandra Tefft, Tax Collector		
Property 1998	2,160.48	
Yield	24.69	
Property 1997	35.90	2,221.07
Report of Tax Sales Redeemed		40.00
Compensation Funds of NH/Refund		138.00
Milan Library 1/2 Share of TRY		75.00
Doris Bergeron/Bldg. Permit		10.00

TOWN OF DUMMER, NH

12	Cassandra Tefft, Tax Collector		
	Property 1998	8,763.97	
	Yield	3,198.12	
	Property 1997	812.29	
	Interest	74.50	12,848.88
	Cassandra Tefft, Tax Collector		
	Property 1998	6,002.59	
	Yield	4,699.80	10,702.39
	Report of Tax Sales Redeemed		183.97
15	Katrina Laflamme/Hall Rental		50.00
17	Cassandra Tefft, Tax Collector		
	Property 1998	4,166.40	
	Yield	15.40	
	Property 1997	395.62	
	Interest	35.65	4,612.81
25	Cassandra Tefft, Tax Collector		
	Property 1998	20,635.56	
	Yield	703.59	21,339.15
	Pontook Operating L.P./Dam Revenue		243,655.94
	Berlin City Bank/Interest NOW		31.45
	NHPDIP/Interest		626.77
	NHPDIP/Dump Closure Interest		83.04
	NHPDIP/Master Plan Interest		43.01

July

1	Cassandra Tefft, Tax Collector		
	Property 1998	19,319.01	
	Overpayment	.02	
	Property 1997	.10	19,319.13
	Cassandra Tefft, Tax Collector		
	Property 1998		17,997.64
	Cassandra Tefft, Tax Collector		3,889.72
3	Louise Gagnon, Town Clerk		
	89 M.V. Permits	5,654.00	
	4 Males 26.00/7 S. Females 45.50		
	9 Males 81.00/4 Females 36.00		
	1 Puppy 4.50 2 Owners +65 4.00		
	4 Kennels 56.00		
	Minus Clerk's Fee 44 @ \$.50 ea. 22.00		5,885.00

TOWN OF DUMMER, NH

13	Earl & Beverly Wadsworth/3 Photo copies		.75
	Cassandra Tefft, Tax Collector		
	Property 1998	7,165.46	
	Interest	1.87	7,167.33
16	Cassandra Tefft, Tax Collector		
	Property 1998	10,676.63	
	Yield	620.64	
	Property 1997	134.36	
	Interest	12.41	11,444.04
27	State of NH/Highway Block Grant		4,023.68
	Cassandra Tefft, Tax Collector		
	Property 1998	2,782.89	
	Interest	11.27	2,794.16
	Kathleen Cote-Jamie Woodward/Bldg. Permit		10.00
30	Louise Gagnon, Town Clerk		
	53 M.V. Permits	5,825.00	
	1 Kennel	12.00	
	1 Female	9.00	
	1 Penalty	1.00	
	Less Clerk Fee 4 @ \$.50	(2.00)	5,845.00
31	Berlin City Bank/Interest NOW		76.77
	NHPDIP/General Fund Interest		1,287.82
	NHPDIP/Dump Closure Interest		84.38
	NHPDIP/Master Plan Interest		43.67

August

10	Cassandra Tefft, Tax Collector		
	Property 1998	670.61	
	Interest	9.83	
	Property 1997	46.19	
	Interest	9.02	735.65
	State of NH/State Share 1/2 Fire Training		113.16
	Annie Perillo/3 Photo Copies		.75
24	Donald Cheney/Bldg. Permit		10.00
	Norm Charest/4 Tax Map Copies		1.00
	Oneil Croteau/4 Tax Map Copies		1.00
	Brian Corcoran/Bldg. Permit		10.00

TOWN OF DUMMER, NH

31 Louise Gagnon, Town Clerk	
47 M. V. Permits	3,240.00
Berlin City Bank/NOW	30.70
NHPDIP/Interest	1,531.67
NHPDIP/Dump Closure Interest	85.69
NHPDIP/Master Plan Interest	44.39

September

8 Cassandra Tefft, Tax Collector	
Property 1997	946.72
Interest	113.68
Property 1998	154.02
Interest	3.00
Costs	15.00
Report of Tax Sales Redeemed	1,232.42
	2,038.17
14 Cassandra Tefft, Tax Collector	
Property 1998	296.14
Interest	5.34
Property 1997	127.21
Interest + Costs 15.00	12.30
Gallus & Green/2 Photocopies	455.99
	.50
28 State of NH/Fed. Ice Storm Damage	3,550.00
State of NH/Revenue Sharing	3,255.70
Cassandra Tefft, Tax Collector	
Property 1997	307.54
Interest	49.67
Costs	30.00
Yield 1998	48.60
Interest	1.62
Report of Tax Sales Redeemed	437.43
	340.00
Louise Gagnon, Town Clerk	
25 MV Permits	1,195.00
1 Male Dog	9.00
Less Clerk's Fee @ \$.50	(.50)
Berlin City Bank/Interest	1,203.50
NHPDIP/Interest	22.84
NHPDIP/Interest Dump Closure	1,475.70
NHPDIP/Master Plan Interest	82.56
	42.78

TOWN OF DUMMER, NH

October

5	State of NH/Hwy. Block Grant		4,023.68
	John Joyal/Bldg. Permit		10.00
	Cassandra Tefft, Tax Collector		
	Property 1998	1,643.03	
	Interest	31.18	
	Yield	6,225.02	
	Interest	313.13	
	Property 1997	2,907.25	
	Interest	339.14	
	Yield	1,644.45	
	Interest	378.72	
	Cost	124.00	13,605.92
	Report of Tax Sale Redeemed		1,552.09
13	Alfred Demers/Bldg. Permit		10.00
	Robert Bisson/Bldg. Permit		10.00
	Eugene Woodward/Pistol Permit		10.00
19	Bob Ouellet/Bldg. Permit		10.00
	Sherry Main/ Bldg. Permit		10.00
	State of NH 1/2 Warden's Service		53.37
	Cassandra Tefft, Tax Collector		
	Report of Tax Sales Redeemed		381.91
	Cassandra Tefft, Tax Collector		
	Property 1998	1,139.86	
	Interest	38.73	1,178.59
	Cassandra Tefft, Tax Collector		
	Property 1997	6,351.61	
	Interest	792.53	
	Costs	460.50	7,604.64
31	Berlin city Bank/ Interest NOW		33.98
	NHPDIP/Interest		1,427.37
	NHPDIP/Dump Closure Interest		79.89
	NHPDIP/Master Plan Interest		41.34

November

2	Cassandra Tefft, Tax Collector		
	Property 1998	652.37	
	Interest	22.79	675.16
	Report of Tax Sales Redeemed		200.00

TOWN OF DUMMER, NH

9	Sally Laberge/Hall Rental		50.00
	Ray & Paula LaBrecque/Bldg. Permit		10.00
	Richard Roberge/Pistol Permit		10.00
	Louise Gagnon, Town Clerk		
	52 MV Permits	3,537.00	
	1 Marriage Copy	6.00	3,543.00
	Oneil Croteau/Subdivision		62.78
	Cassandra Tefft, Tax Collector		
	Property 1998	349.72	
	Interest	17.89	367.61
	Report of Tax Sales Redeemed		3,090.31
	Lorraine Croteau/Bldg. Permit		10.00
16	Cassandra Tefft, Tax Collector		
	Property 1998	5,116.19	
	Interest	13.02	5,129.21
23	Cassandra Tefft, Tax Collector		
	Property 1998	6,498.54	
	Interest	49.39	6,547.93
	Berlin City Bank/NOW Interest		14.44
	NHPDIP/Interest		1,389.99
	NHPDIP/Dump Closure Interest		77.80
	NHPDIP/Master Plan Interest		40.24
December			
1	Cassandra Tefft, Tax Collector		
	Property 1997	4,358.50	
	Interest	11.39	4,369.89
	Peter and Doris Beane/Hall Rental		50.00
	Bethany MacDonald/Hall Rental		50.00
	Henry Mikols/Pistol Permit		10.00
7	Louise Gagnon, Town Clerk		
	37 MV Permits	3,269.00	
	1 Death Copy/6.00--10 @ 3.00	36.00	3,305.00
	Cassandra Tefft, Tax Collector		
	Property 1998		9,758.53

TOWN OF DUMMER, NH

December

	Cassandra Tefft, Tax Collector		
	Property 1998	9,444.65	
	Interest	.03	9,444.68
	Cassandra Tefft, Tax Collector		
	Property 1998	2,570.94	
	Overpayments	309.68	2,880.62
14	Cassandra Tefft, Tax Collector		
	Property 1998	12,078.06	
	Interest	2.56	12,080.62
	Cassandra Tefft, Tax Collector		
	Property 1998	5,854.90	
	Interest	49.10	5,904.00
	Report of Tax Sales Redeemed		1,187.87
21	Cassandra Tefft, Tax Collector		
	Property 1998	1,348.95	
	Interest	.49	1,349.44
	State of NH/RR Tax		364.48
31	State of NH/Rev..Sharing		3,255.71
	State of NH/Room & Meals		4,872.36
	Louise gagnon, Town Clerk		
	22 MV Permits	1,435.00	
	1 Birth Copy	6.00	1,441.00
	Cassandra Tefft, Tax Collector		
	Property 1998	1,904.06	
	Interest	52.19	
	Yield 1998	130.22	
	Interest	12.20	2,098.67
	Report of Tax Sales Redeemed		25.00
	Cassandra Tefft, Tax Collector		
	Property 1998	927.07	
	Interest	3.45	930.52
	H. C. Price/Reimb. for Damage Holt Rd.		560.00

TOWN OF DUMMER, NH

Berlin City Bank/NOW Interest	49.25
NHPDIP/Interest	1,273.28
NHPDIP/Interest Dump Closure	79.79
NHPDIP/Interest Master Plan	37.75
NHPDIP/Transfer from Pontook Acct.	17,970.39

PONTOOK HYDROELECTRIC FUND

Balance as of January 1, 1998	\$124,118.14
10% of Revenue Rec'd in June 1998 for 1997	24,365.59
Interest Rec'd for year 1998**	<u>7,094.43</u>
	\$155,578.16

Transferred from NHPDIP to Berlin City Bank December 31, 1998 (Septic System & Artesian Well Expenses)	<u>-\$ 17,970.39</u>
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BALANCE 12/31/98	\$137,607.77
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****5.71% INTEREST**

TOWN OF DUMMER, NH

DETAILED STATEMENT OF EXPENDITURES

TOWN OFFICERS SALARIES:

Louise Gagnon, Town Clerk/Adm. Asst.....	\$ 3,725.01
Louise Gagnon, Motor Vehicle Permits.....	593.56
C. Tefft, Tax Coll.\$3064.55/Reimb.\$ 5.44..	3,069.99
Elizabeth Hawkins, Selectman Chairman.....	1,199.25
M. Ann Germon, Selectman.....	1,753.03
A. Bradford Wyman.....	1,120.90
Doris Bergeron, Treasurer.....	831.14
Diane Holt, Trustee of Trust Funds.....	173.70
Berlin City Bank, Tax Deposit.....	<u>2,479.56</u>
	\$14,946.56

TOWN OFFICERS EXPENSES:

Smith Town Printers.....	\$ 95.00
Department of Agriculture.....	107.00
Viking Office Products.....	130.30
State of NH Treasurer.....	54.00
Stark & Son Machining, Dog Licenses.....	47.53
NH Assessing Officials Dues.....	20.00
Town Clerks Association Dues.....	20.00
Margaret Frizzell, Register of Deeds.....	106.71
Postmaster Milan, NH.....	613.25
Lexus Law Publishing.....	38.74
Sun World Printers.....	1,103.75
Elizabeth Hawkins/Reimbursement.....	3.95
ATT.....	68.60
Bell Atlantic.....	853.78
NH Tax Collector Dues.....	15.00
Doris Bergeron Expense.....	531.25
Porter Office Machines.....	250.00
Accu-Post Labor Law Poster.....	32.90
NH Health Alliance.....	41.00

TOWN OF DUMMER, NH

Avitar Assoc./Misc. Expense.....	969.00
Daily Sun.....	136.50
National Market Reports.....	328.50
Cassandra Tefft, Reimbursement.....	13.85
NRRA Membership Dues.....	50.00
NH Municipal Association.....	30.00
	<u>\$ 5,660.11</u>

ELECTION AND REGISTRATIONS:

Berlin Reporter.....	\$ 89.05
Main Street Media.....	163.20
Milan Luncheonette.....	132.05
Leonard Hanson.....	99.90
Paula LaBrecque.....	227.01
Sarah Cordwell.....	254.51
M. Ann Germon.....	374.99
Stephen Morrisette.....	112.02
Elizabeth Hawkins.....	363.66
A Bradford Wyman.....	175.25
Craig Doherty.....	158.56
Dwight Stiles.....	72.34
Doris Bergeron.....	223.91
Marcia Hanson.....	217.02
Mary Beth Hamel.....	159.34
Louise Gagnon.....	283.83
Berlin City Bank/Tax Deposit.....	256.56
	<u>\$ 3,363.20</u>

TOWN HALL & OTHER TOWN BUILDINGS:

N.E.S. Fire Safety.....	\$ 12.00
Irving Oil Corporation.....	1,019.85
Public Service Company.....	826.70
North Country Flag.....	76.32
Soldano Electric.....	148.82
Julie Hallee.....	19.64

TOWN OF DUMMER, NH

Dwight Stiles.....	252.70
Sarah Cordwell Cleaning Service.....	70.00
Portland Harmon Glass.....	77.40
Berlin City Bank/Tax Deposit.....	<u>17.07</u>
	\$ 2,520.50

FUEL:

Munce's Superior.....	\$ 1,644.84
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SUMMER ROADS:

Isaacson Steel.....	\$ 47.00
Peter Roberts.....	688.50
Gagne & Sons Logging.....	600.00
Berlin Insulation.....	1,150.00
Pike Industries.....	883.91
Donald Bacon.....	10,215.60
J. M. Lumber & Construction.....	178.34
North Country Council.....	818.55
Cloutier Sand & Gravel.....	56.40
Richard Testa.....	65.09
Berlin City Bank/Tax Deposit.....	<u>717.89</u>
	\$15,421.28

WINTER ROADS:

Donald Bacon.....	\$17,461.52
Richard Testa.....	1,589.26
Cloutier Sand/Gravel.....	3,250.00
Cargill Salt Company.....	1,055.70
Abbott Rental.....	270.00
Victor Rich.....	108.75
Gagne & Sons Logging.....	120.00
M. Ann Germon/Reimbursement.....	3.64
Berlin City Bank/Tax Deposit.....	<u>3,070.89</u>
	\$26,929.76

TOWN OF DUMMER, NH

GENERAL EXPENSE HIGHWAY:

Public Service of NH.....	\$ 534.26
Sanel Auto Parts Company.....	870.17
Howard P. Fairfield.....	462.75
Currier Sales & Service.....	38.35
Berlin Irving Oil.....	624.31
Frank's Garage.....	40.00
Merriam Graves.....	97.00
Labcorp OTS Inc., Memphis.....	49.75
White Mt. Mobile Wash.....	60.00
White Mountain Lumber Co.....	89.98
Isaacson Steel Inc.....	44.27
Caron Building Center.....	70.55
G. M. Tire Company.....	213.50
Labonville, Inc.....	175.00
Donald Bacon 743.07/249.96 Reimb.....	993.03
Berlin City Bank/Tax Deposit.....	<u>80.55</u>
	\$4,443.47

PLANNING BOARD:

Berlin Reporter.....	\$ 13.00
Pauline McCullough/Reimb.....	49.86
NH Municipal Association.....	60.00
North Country Council.....	75.00
Main St. Media.....	130.90
Sun World Printing.....	49.50
Lorraine Duchesne/Reimbursement.....	135.68
Ruth Silver/Reimb.....	<u>19.39</u>
	\$ 533.33

TOWN OF DUMMER, NH

CEMETERIES:

Dwight Stiles.....	\$ 2,759.02
Marcel Campbell.....	166.72
Robert Hanson.....	6.89
Donald Bacon.....	175.00
Rachel Jewett/Reimbursement.....	47.34
Martin's Agway.....	200.28
Janet Woodward.....	50.00
Berlin City Bank Tax Deposit.....	<u>171.20</u>
	\$ 3,576.48

REVALUATION:

Avitar Assoc., Inc. Annual Pickup.....	\$ 689.00
Avitar Assoc./Wadsworth Hearing.....	<u>435.00</u>
	\$ 1,124.00

SOLID WASTE:

Milan Container Service.....	\$21,108.00
AVRRDD.....	<u>5,425.78</u>
	\$26,533.78

INSURANCE:

A. D. Davis.....	272.00
Vaillancourt & Woodward.....	<u>4,218.00</u>
	\$ 4,490.00

LIBRARIES:

The Penworthy Company.....	\$ 13.79
Rebecca Glover.....	441.70
Taste of Home.....	22.45
Junior Library Guild.....	117.00
Ouill Corp.....	31.63
Time Life.....	3.95
Landmark Editions.....	10.35

TOWN OF DUMMER, NH

NHPTV.....	44.00
UNH Try.....	125.00
Berlin City Bank/Tax Deposit.....	98.30
	<hr/>
	\$ 908.17

TAXES BOUGHT BY TOWN:

Cassandra Tefft, Tax Collector.....\$ 7,604.64

DISCOUNTS, ABATEMENTS & REFUNDS:

International Paper Company.....	\$ 131.98
Earl & Beverly J. Wadsworth.....	65.00
Norman Roy.....	241.75
Line Woodward.....	50.00
Eugene & Ramona Woodward.....	50.00
Joseph & Lucille Ottolini.....	50.00
George Houle.....	50.00
Phyllis Hawkins.....	50.00
Leonard Hanson.....	50.00
Philip Faucher.....	50.00
Alan & Rachel Glynn.....	50.00
Mary Boiselle.....	393.11
Louis Crowell.....	50.34
William Letarte.....	50.00
Mitch LeSage.....	10.00
Freddie Doucette.....	50.00
Ted Pelletier.....	50.00
Gerald Perreault.....	309.68
Allen Wentworth.....	49.85
Norman Girouard.....	50.00
	<hr/>
	\$ 1,851.71

DOG OFFICER:

Dennis Boucher.....\$ --0--

TOWN OF DUMMER, NH

FOREST FIRES:

Russell Doucette.....	\$ 170.15
Romeo Morin.....	36.68
Mike Laflamme.....	36.68
Robert Glover.....	36.68
George Moskevitz.....	36.68
Eugene Cordwell.....	<u>71.68</u>
	\$ 388.55

LEGAL EXPENSES:

Moynihan & Michalik.....	\$ 14,111.25
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BUILDING INSPECTOR:

Ronald Baillargeon.....	\$ 1,104.40
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MISCELLANEOUS:

Francis Dineen/Audit.....	\$ 2,500.00
FICA.....	3,461.86
County Tax, Donald Bisson, Treasurer....	54,973.00
School District Payments.....	239,662.68
Pontook Hydro Electric Fund.....	24,365.59
Transfer Fee.....	45.00
New Sander Purchase.....	4,850.00
Master Plan Fund.....	1,564.65
Conservation Committee.....	<u>25.80</u>
	\$331,448.58

LAND & IMPROVEMENTS

Artesian Well

White Mountain Lumber.....	\$ 8.00
Donald Bacon.....	1,291.47
Hartley Well Drilling Well/Pump System...	<u>6,289.00</u>
	\$ 7,588.47

TOWN OF DUMMER, NH

Septic System

Sargent & Son Land Service.....	\$ 550.00
State of NH Department Env. Services:....	85.00
Calco, Inc.....	1,581.20
Pike Industries.....	389.96
Reindeau Service.....	135.00
White Mountain Lumber.....	22.94
J & M Lumber & Construction.....	255.25
Soldano Electric.....	228.24
Donald Bacon.....	4,689.21
F B Spaulding Company.....	69.45
Rod Young.....	655.40
E. S. Rental.....	93.00
Lance Sargent.....	1,057.50
Peter Roberts.....	182.25
Berlin City Bank, Tax Deposit.....	387.52
	<u>\$ 10,381.92</u>

1998 APPROPRIATIONS:

NH Municipal Association.....	\$ 500.00
North Country Council.....	266.70
Community Action.....	725.00
Milan Recreation Department.....	250.00
A. V. Mental Health.....	325.00
Diane Holt, Truck Capital Reserve.....	3,000.00
Milan Fire Department.....	4,500.00
M&D Ambulance Service.....	2,285.00
M&D Chassis Fund.....	<u>\$1,500.00</u>
	\$13,651.70

TAX COLLECTOR'S REPORT

MS-61

FOR THE MUNICIPALITY OF DUMMER, NH

YEAR ENDING - 12/31/98

DR.

UNCOLLECTED TAXES

-BEG. OF YEAR*:

Property Taxes
Resident Taxes
Land Use Change
Yield Taxes
Utilities
Other

TAXES COMMITED

-THIS YEAR:

Property Taxes
Resident Taxes
Land Use Change
Yield Taxes
Utilities
Other

OVERPAYMENT:

Property Taxes
Resident Taxes
Land Use Change
Yield Taxes
Cost

Interest Collected
on Delinquent Tax

Collected Tax Penalties

TOTAL DEBITS

Levy for Year of this Report 1998	PRIOR LEVIES		
	1997	Prior	
XXXXXXXXXXXXX	24,078.82		
XXXXXXXXXXXXX			
XXXXXXXXXXXXX			
XXXXXXXXXXXXX	1,644.45		
XXXXXXXXXXXXX			
XXXXXXXXXXXXX			
		XXXXXXXXXXXXX	XXXXXXXXXXXXX
186,134.61		XXXXXXXXXXXXX	XXXXXXXXXXXXX
		XXXXXXXXXXXXX	XXXXXXXXXXXXX
		XXXXXXXXXXXXX	XXXXXXXXXXXXX
18,782.32		XXXXXXXXXXXXX	XXXXXXXXXXXXX
		XXXXXXXXXXXXX	XXXXXXXXXXXXX
		XXXXXXXXXXXXX	XXXXXXXXXXXXX
506.24			
633.47	3,136.27		
\$206,056.64	\$28,859.54	\$0.00	\$0.00

*This amount should be the same as last year's ending balance. If not, please explain.

TAX COLLECTOR'S REPORT

MS-61

FOR THE MUNICIPALITY OF DUMMER, NH

YEAR ENDING - 12/31/98

CR.
 REMITTED TO TREAS.
 DURING FY: 1998
 Property Taxes
 Resident Taxes
 Land Use Change
 Yield Taxes
 Utilities
 Interest
 Penalties
 Overpayments
 Cost

Discounts Allowed: Abatements Made:

Property Taxes
 Penalties
 Resident Taxes
 Land Use Change
 Yield Taxes
 Utilities
 Curr. Levy Deeded
 Vetrans Exemption

UNCOLLECTED TAXES -END OF YEAR:

Property Taxes
 Resident Taxes
 Land Use Change
 Yield Taxes
 Utilities
 Other

TOTAL CREDITS

Levy for Year of this Report 1998	PRIOR LEVIES		
	1997	Prior	
168,470.80	24,078.82		
15,665.82	1,644.45		
633.47	3,136.27		
506.24			
2,118.29			
562.61			
750.15			
14,795.37			
2,553.89			
\$206,056.64	\$28,859.54	\$0.00	\$0.00

TAX COLLECTOR'S REPORT

MS-61

FOR THE MUNICIPALITY OF DUMMER, NH

YEAR ENDING - 12/31/98

DR.Unredeemed Liens
Balance at Beg. of
Fiscal YearLiens Executed
During Fiscal YearInterest and Costs
Collected After Lien
ExecutionOther
Other**TOTAL DEBITS****CR.****REMITTANCE TO
TREASURER:**

Redemptions

Int./Costs (After Lien
Execution)Other
OtherAbatements of
Unredeemed TaxesLiens Deeded To
MunicipalitiesUnredeemed Liens Bal.
End of Year**TOTAL CREDITS**

Last Year's Levy 1997	PRIOR LEVIES		
	1996	1995	
	9,896.31	4,496.01	
7,604.64			
67.30	841.27	1,271.82	
\$7,671.94	\$10,737.58	\$5,767.83	\$0.00
1,380.23	5,129.61	3,327.12	
67.30	841.27	1,271.82	
6,224.41	4,766.70	1,168.89	
\$7,671.94	\$10,737.58	\$5,767.83	\$0.00

If you are a tax sale municipality, please use the alternate page 3.

Does your municipality commit taxes on a semi-annual basis (RSA 76:15-a)? YES

TAX COLLECTOR'S SIGNATURE:

C. n. Tefft

DATE:

1/17/99

12/31/98 - Year-end Figures

**OUTSTANDING
TAXES**

Name	DEC. 1998 Property	JULY 1998 Property	YIELD TAX 1998	TAX LIEN 1997	TAX LIEN 1996	TAX UEN 1995	TOTAL OUTSTANDING
Arsenault, Roland	50.44						50.44
Bachand, Dennis	241.77	418.54					660.31
Bacon, Bnce	100.00						100.00
Belanger, Richard	40.82	22.33					63.15
Bertholdt, James	186.80	362.00		324.33			873.13
Brower, Howard R14/2	88.73	171.95		397.58	502.64		1,160.90
Brower, Howard R14/26	50.44	97.74		230.30	290.03		668.51
Brower, Howard R14/27	6.75	13.08		62.99	70.97		153.79
Brower, Howard R14/29	40.62	78.74		187.48	235.58		542.42
Burroughs, Eugene	135.43	262.45					397.88
Burroughs, Eugene	530.14						530.14
Carney, Caroline	2.80						2.80
Carney, Caroline	18.68						18.68
Carney, Caroline	9.34						9.34
Carney, Caroline	8.41						8.41
Charette, Lucien	94.33						94.33
Cheney, Donald	222.75	431.69					654.44
Clifford, Mike/James Lasonde	289.73	542.10		1,267.47	1,601.99	878.14	4,579.43
Croteau, Maruice	91.06	1.96					93.02
Demarco, Steven	263.58						263.58
Desmarais, Joseph, Sr.	22.33						22.33
Desmarais, Joseph, Jr	325.97	631.69					957.66
Dube, Jean Paul	191.93	321.96					513.89
Forbush, Maurice	107.87	209.06		515.69	413.82		1,246.44
Gagne, Daniel	48.57						48.57
Gagne, Patnck	130.29	252.50					382.79
Goodspeed, Fred	57.91						57.91
Hart, Daryl	45.49						45.49
Holt, Carlton	332.08	643.54		1,484.06			2,459.68
Holt, Maurice	91.53	127.38					218.91
Holt, Wayne	41.10	29.64					70.74
Jewett, Dennis	97.32						97.32
Jewett, Dennis	27.75						27.75
Jewett, Durward	49.96	96.84		251.77	310.93		709.50
Joyal, John	31.28	55.19					86.47
Kelley, Barry	60.41	117.07	426.30				603.78
Kelley, Barry	67.56	130.94					198.50
Kelley, Barry	11.21	21.72					32.93
Kelley, Barry	44.30	85.85					130.15
Laberge, Jeffrey	47.94	92.90		78.61			219.45
Labrecque, Roland	99.00						99.00
Labrecque, Roland	18.68						18.68
Laflamme, Michael	175.12	339.38		809.43	1,005.82		2,329.75
Lanoie, Louis	434.04						434.04
Lanoie, Louis	296.20						296.20
Lanoie, Louis	12.80						12.80
Laverdiere, Rita	111.27	56.11					167.38
Levesque, Aaron, John & James	62.31	101.37		272.95	334.92	290.75	1,062.30
Main, Sherry	276.12						276.12
Martel, Dana	117.87						117.87
Moynihan, Wayne			910.85				910.85
Mortenson, Jon	93.40	181.00		186.81			461.21
Mortenson, Jon	6.54	12.67		30.92			50.13
Ouellet, Robert	63.51						63.51
Quaglietta, John	28.21	35.30		124.02			187.53
Raymond, Maunce	135.89						135.89
Roberge, Donald	239.76	445.26					685.02
Rose, Ronald	666.82						666.82
Rufa, Joseph			1,216.74				1,216.74
Strout, Tim	172.04	61.50					233.54
Thibodeau, Leo	45.77						45.77
Thomas, Stephen*	285.80						285.80
Wentworth, Paul	173.25						173.25
Witham, Hams/Young, Rod	394.68	129.42					524.10
TOTAL OUTSTANDING	8,214.50	6,580.87	2,553.89	6,224.41	4,766.70	1,168.89	29,509.26

TOWN OF DUMMER, NH

TOWN CLERK'S REPORT

Received for Registering 480

M.V. Permits for 1998.....\$38,510.00

1998 DOG LICENSES

12 Male Dogs @ \$9.00 each	\$108.00	
8 Neutered Males @ \$6.50 each	52.00	
5 Female Dogs @ \$9.00 each	45.00	
13 Spayed Females @ \$6.50 each	84.50	
1 Kennel Licenses @ \$20.00 ea.	20.00	
4 Kennel Licenses @ \$12.00 ea.	48.00	
7 Dogs (owner over 65)\$2.00 ea.	14.00	
1 Puppy (3-7 mths) @ \$4.50	4.50	
1 Penalty @ \$1.00 per month	<u>1.00</u>	
Total	\$377.00	
Minus Clerk Fee 66 @ \$.50 each	<u>- 33.00</u>	
	\$344.00	\$ 344.00
8 Town Off'rs Filing Fee @ \$1.00 ea.	8.00	
2 Birth Copies @ \$6.00 ea.	12.00	
1 Death Copy @ \$6.00	6.00	
10 Death Copies @ \$3.00 ea.	30.00	
1 Marriage Copy @ \$6.00	<u>6.00</u>	
	\$ 62.00	\$ 62.00
TOTAL TURNED IN TO TOWN TREASURER 1998		\$38,916.00

Respectfully Submitted,

Louise Gagnon
Town Clerk

TOWN OF DUMMER, NH
SELECTMEN'S REPORT 1998

It has been a good year for this Board which has left us with a feeling of positive accomplishments.

We were pleasantly surprised early in the year to receive an award from AVRDD for the recycling efforts of the Citizens of Dummer. This attractive placque was presented by Sharon Gauthier and Earl Wadsworth.

We are very happy to have a new well and a new septic system in place at our Town Building, both of which were completed for less than the budgeted amount. We have also installed a heating oil tank inside the Town Hall in preparation for the removal of our last underground storage tank. Our next project will be the painting of the building which is badly needed.

A member of the Board attended the Portland Pipeline Emergency Management Seminar. The most important message is to never operate any heavy equipment or dig near the pipeline without Portland Pipeline personnel present. They are staffed to field any concerns within 1 1/2 hours of a telephone call.

It should be noted that the Town of Dummer received reimbursement of 75% of the ice storm clean up costs with another 12 1/2% to be received from the State of New Hampshire.

We contracted with North Country Council to assist in a Municipal Road Assessment to assist us with our long term maintenance planning. A final report is expected to be completed by spring.

As always, we are looking for interested citizens to fill important positions within the Town. Anyone interested, please contact the Selectmen's Office.

TOWN OF DUMMER, NH

ANDROSCOGGIN VALLEY REGIONAL REFUSE DISPOSAL DISTRICT

The Androscoggin Valley Regional Refuse Disposal District ended 1998 with unaudited assets of \$999,918.69. Liabilities were \$225,000 which consists of long term debt to the New Hampshire Municipal Bond Bank for money borrowed to build and equip the Materials Recovery Facility. This is a ten year bond with the final payment due in August 2001.

ASSETS AND LIABILITIES

Operating Capital(Cash on Hand)	\$102,392.04
Household Hazardous Waste Reserve	26,241.61
Equipment Capital Reserve	85,795.00
MRF Development Reserve	46,163.25
Recycling Equipment	148,933.00
Materials Recovery Facility(MRF)	531,608.00
Office Equipment	11,031.79
Land (Route 110)	47,754.00
TOTAL ASSETS	\$999,918.69
LONG TERM DEBT	225,000.00
NET WORTH	\$774,918.69

The 1998 budget apportionment to our member municipalities totalled \$398,578.00. A surplus of \$122,312.09 from the 1997 budget was used to reduce apportionments with a net budget of \$276,265.91 being billed to our member municipalities. The proportionate share of the credit for the Town of Dummer was \$974.84 reducing your gross apportionment of \$4,354.38 to \$3,379.54. Preliminary reconciliation of the 1998 budget shows a surplus of approximately \$93,101.94 being available to credit toward 1999 apportionments.

TOWN OF DUMMER, NH

Our Materials Recovery Facility processed a total of 2,534.06 tons of recyclables for the period of January 1, 1998 through December 31, 1998 representing \$77,861.61 of marketing income to the District. For every ton recycled, income is generated and the cost of disposal at the landfill is avoided.

During the period November 1, 1997 through October 31, 1998, the fiscal accounting for municipal solid waste (MSW), 8,081.80 tons of MSW were disposed of at the Mt. Carberry Landfill. The cost of disposal was \$238,546.29.

Election of officers was held at the District annual Meeting in April 1998. Raymond Chagnon of Berlin was re-elected District Chairman, Clara Grover of Errol was elected Vice Chairman and Earl Wadsworth of Dummer was re-elected Secretary-Treasurer. Other District Representatives are Michael Duchesne of Milan, Yves Zornio of Gorham, David Tomlinson of Randolph, Rita Cloutier of Jefferson, Jeffrey Brown of Northumberland, Fred King of Coos County and George Bennett of Stark.

In May 1998, the District moved from 191 Main St., Berlin to 15 Mt. Forist St., Post Office Building, First Floor, Berlin.

In June 1998, the District conducted its seventh annual Household Hazardous Waste Collection Day. The collection was at the Gorham Town Garage with 316 households participating. The project was funded through a charge of 25 cents per capita for the population of each member municipality based on the 1990 federal census population count. The State of New Hampshire reimbursed the District for one-half of the total cost after the collection was completed. The District contracted with Laidlaw Environmental, Inc. for the collection. This event is conducted annually, the first Saturday in June.

TOWN OF DUMMER, NH

In anticipation of the closure of the Cates Hill Landfill, the District Board of Directors had a conceptual site plan prepared for a transfer station to be located at our District MRF to accommodate construction and demolition debris and bulky waste. Financing for construction of the transfer station will be through an assessment in 1999 of \$5.62 per capita for the population of each member municipality based on the 1990 federal census population count. The facility is scheduled to be completed by November 1999.

During 1998, The Administrative/Coordinator charged 1,447.75 hours of work completed to the District. 1,297 pieces of incoming correspondence and 1,360 pieces of outgoing correspondence were processed. 1,748 telephone calls were received or made and 24,615 copies were reproduced on the office copier. 241 meetings on numerous subjects and issues were attended.

Respectfully submitted,

Sharon E. Gauthier
Administrative/Coordinator

TOWN OF DUMMER, NH

THE MENTAL HEALTH CENTER

December 29, 1998

Chairman & Members of the Board
Dummer Board of Selectmen
Hill Road
Milan, NH 03588

Dear Mr. Chairman and Members of the Board:

The Androscoggin Valley Mental Health & Developmental Services Advisory Council respectfully requests that the Town of Dummer continue its support of this agency through an appropriation in the amount of \$325.00 at the 1999 Town Meeting. This amount represents a \$1.00 per capita contribution based on figures from the most recent New Hampshire population listing. These funds will be used exclusively for the support of outpatient services provided through Androscoggin Valley Mental Health Center.

Over the past 31 years this agency has provided mental health services to hundreds of people living, working, raising families and going to school in the Androscoggin Valley area. Outpatient mental health services are not funded by state or federal dollars. They are expected to support themselves through client fees, third-party insurance payments, and through local support such as contributions from towns, cities and the United Way. In order to make these services affordable to all persons in need of them, fees are adjusted according to the recipient's ability to pay. Your present and past appropriations have enabled us to follow this practice and your support this year will assure its continuance. We see these services as the backbone of our community's mental health efforts and as essential in the prevention of more serious emotional, social and community problems.

TOWN OF DUMMER, NH

I fully appreciate the financial pressures on local governments at this time. Many of the conditions responsible for these pressures have also resulted in a significant increase in persons seeking our services. We need your ongoing assistance to continue to provide your citizens with the care they are seeking.

Please advise me as to what, if any, additional steps I need to take to insure that this item appears in the warrant. I would be happy to come before you and/or the Budget Committee to more fully discuss this request and to respond to any questions that you might have regarding it and the services provided by this agency.

On behalf of the Dummer residents we serve, I thank you for your consideration of this request.

Sincerely,

Arthur A. Froburg
Area Director

TOWN OF DUMMER, NH

THE CONSERVATION COMMISSION REPORT

The Conservation Commission was reactivated this year after having been inactive for the past several years. The Commission's primary function is to identify and protect the town's natural resources as well as its heritage.

We received invaluable assistance in getting organized from the NH Association of Conservation Commissions as well as from individual members of other Conservation Commissions in the area. We would like to become members of this association in the coming year.

Once organized, we began the formidable task of completing a natural resources inventory. In July, the Commission hosted a slide presentation on wildlife of the Pontook area, and in September, we arranged a canoe tour of this area. In November, we held a public hearing in conjunction with the Planning Board to obtain public input on conservation issues. We have continued to work closely with the Planning Board to propose changes to the Town Zoning Ordinance, which will be voted on this year.

In addition, the Conservation Commission reviewed all applications for Wetlands Permits, and worked with the North Country Council to produce a series of natural resource maps. We have gotten off to a good start but much remains to be done. Conservation Commission meetings are held on the 3rd Tuesday of every month at 7:30 P.M. at the Town Hall and are open to the public. We also need 2 or 3 more people to serve on the Conservation Commission. Anyone who is interested in this challenging but rewarding opportunity should contact the Board of Selectmen or a member of the Commission:

Brad Wyman, Chrmn.
Dave Dubey, Sec.
Pauline McCullough

Faith Kimball, V. Chrmn.
Norman Girouard
Dwight Stiles

TOWN OF DUMMER, NH

1998 LIBRARY REPORT

The Dummer Public Library had 198 patrons use the library. They took out 119 books, 14 videos, and 3 magazines. Many of the material was renewed by the telephone. Some materials are still over due.

The library in cooperation with the Milan Rec. Dept. and Milan Public Library had a very successful summer reading program. It was run for four weeks, two in Dummer and two in Milan with the average of 15 children per week. We went on bug and rock hunts, learned the state tree, flower, bird, animal, etc., and visited the farm stand for a very soggy tour. The Little Red Wagon performed for us on a sunny Saturday morning. Many thanks to all the children, parents and volunteers that help make this program a great success. Special thanks to Lynn Bacon and Heidi Holt for being the creative project builders.

The library applied for a grant to cover the cost of a computer, printer, internet access etc. In the late fall, word was sent that we would receive this grant as long as a transition plan could be worked out and in place. We worked and got the proposed plan in place and should receive the money in January. Then the computer will be ordered, services setup and it will be open to the public to use once up and running.

I would like to say "Thank you" to all who use, support or donate to the library. Special thanks to the Make A Difference Day volunteers for all the new and used books they gathered up for our library and that of the surrounding communities.

TOWN OF DUMMER, NH

Library hours are:

Monday	7:00 P.M.-8:00 P.M.
Thursday	11:00 A.M.-12 Noon

A change may take place after Town Meeting, the new hours may be:

Every Monday	7:00 P.M. to 8:00 P.M
Every 1st, 3rd, and occas- ional 5th Thurs.	11:00 A.M. to 12 Noon
Every 2nd and 4th Sat.	9:30 A.M. to 11:00 A.M.

Respectfully submitted,

Rebecca Glover, Librarian

TOWN OF DUMMER, NH
M & D AMBULANCE SERVICE
1998 ANNUAL REPORT

I would like to say **THANK YOU** to the towns of Milan and Dummer for all their support throughout the year.

Milan and Dummer Ambulance had a lot of changes during the year. We took delivery of a new 1998 Ford/McCoy/Miller Ambulance, which replaced 1987 Ford/Wheeledcoach ambulance. The small committee worked with a lot of different vendors trying to find an ambulance that would fit the Milan/Dummer area. The new ambulance has been in place for one year and has been working out very nicely. The Ambulance Attendants have been very pleased and everything fits very well.

I would like to thank all the ambulance attendents for a great job over the course of the year. Alot of things have been changing and I thank them for their support. I look forward to working with all of them in the upcoming year.

I would like to thank Christine Bernier and Sharon Horne for all their work.

Respectfully submitted,

Dan Malone
M&D Ambulance Director

TOWN OF DUMMER, NH

MILAN & DUMMER AMBULANCE PROPOSED BUDGET 1999

APPROPRIATION'S

MILAN.....	\$ 5,165.00
DUMMER.....	2,585.00
CALLS.....	8,100.29
1998 AMOUNT CARRIED OVER.....	<u>5,599.71</u>
TOTAL:	\$21,450.00

CAPITAL RESERVE

MILAN.....	\$ 3,000.00
DUMMER.....	1,500.00

PAYROLL & PAYROLL TAXES	\$ 6,000.00
INSURANCE	5,000.00

AMBULANCE:

Maintenance & Repairs.....	\$ 300.00
Fuel & Oil.....	300.00
Supplies/Equipment.....	1,000.00
Oxygen.....	50.00
Meals & Tolls.....	200.00
Office Supplies.....	1,000.00
Continuing Education.....	<u>2,550.00</u>

COMMUNICATIONS:

Dispatch.....	\$ 1,500.00
Telephone (2001 & 3407).....	600.00
Radio Purchase & Repairs.....	1,000.00
Public Service of NH (repeater).....	<u>50.00</u>

MISCELLANEOUS:

License Fees	
Unemployment Comp.	
Baby Sitting Fee	
Hep-B Vac	900.00

Computer Purchase	\$ 1,000.00
TOTAL EXPENDITURES:	<u>\$21,450.00</u>

TOWN OF DUMMER, NH

NORTH COUNTRY COUNCIL 1998 REPORT

As North Country Council completed its 25th year of operation in 1998, we recalled working with the 279 local boards in the North Country in the completion of over 1300 projects since 1973. Starting as an organization that served five towns in 1973, NCC's membership now encompasses 47 towns, 23 unincorporated places and 2 counties, more political jurisdictions than any other regional planning commission in the state. With this growth in membership, we have seen some extraordinary changes in the last twenty-five years.

In 1973, a first class stamp was 8 cents. A local phone call involved dialing the last four digits of the number on a rotary dial phone. A telephone in a car was the stuff of Dick Tracy. Some of us had photocopy machines, nobody had personal computers yet alone fax machines. A hand held calculator was both a \$100 luxury and a technological marvel.

Hundreds in the North Country worked in shoe and glove factories; many more worked in wood products industries. Employees at Lincoln's paper mill outnumbered workers at Loon Mountain. Ski area operators prayed for natural snow. Snowmobiles were slow, awkward contraptions. A job at a local bank was a lifetime position, and those banks often made loans to established customers on a handshake. General practitioners delivered all the babies in the region; obstetricians and most other specialists were based in Hanover or further south.

Main Streets were dotted with Woolworths and Newberrys. Local dairies left milk in a metal box on your doorstep. Subsidized housing for elderly and families was a novelty. Industrial Parks were in the dream stage. Municipal sewage treatment plants were rudimentary, if they existed at all. At dusk, you could go to the local town dump and watch foraging bears. There were fewer than five master plans in all 51 North Country towns.

TOWN OF DUMMER, NH

There were five traffic lights in the entire 3500 square mile region of the North Country. Except for an isolated section of Littleton, the four lane, 70 mph interstate ended in Lincoln. After 9 p.m., you couldn't buy gas or a cup of coffee north of exit 23. A long distance drive in Coos County after 9:00 p.m. meant utter solitude. Route 115 from Jefferson to Carroll was a trucker's ordeal. Congestion on Route 16 through the Conways was an occasional summertime annoyance.

We had no VCR's, no video stores and no satellite dishes. If we had any TV reception at all, we received channel 8 and a fuzzy channel 3. Few towns were equipped with cable and few of the people in those towns were connected to it. We packed gyms for basketball games and town halls for town meetings. Today, community gatherings are more sparsely attended. We gained ESPN, but we also lost something too.

It seems that, advances in communication and transportation made us less remote from the world but cruelly, they have made us more remote from our own communities. We are now more likely to e-mail someone across the country than we are to have our next door neighbor in for a cup of coffee. Big highways have brought us more visitors. Although they come more frequently, those visitors tend to stay for shorter intervals. Moreover, today's visitors seem to demonstrate less stewardship of the North Country. When people are less rooted in a place, they are less likely to invest time to make that place better. Yet, the changes and social upheaval we have witnessed cannot be blamed wholly on new technology and infrastructure.

Since 1973, Washington overhauled policies governing banking, energy, environment, international trade and myriad other aspects of our daily life. The impact of new legislation on "community fabric" and local enterprise was deep and far-reaching. Banks and health care providers changed drastically. Some towns sprouted second homes and condominiums while other towns clung tenaciously to mainstay manufacturers and watched those manufacturers decline, disappear or reinvent themselves entirely. Old jobs vanished and new ones emerged.

TOWN OF DUMMER, NH

During this time of pervasive economic and social change, NCC helped to write more than 40 master plans with our member towns to guide or limit growth or just to help a town get a handle on its destiny.

The North Country Council is not the same organization it was in 1973, anymore than your town is the same as it was. As your town and its needs changed over the years, our role and response has changed. For example, we will always advocate better roads, rails and trails, but now we endeavor to showcase local landscapes, history and cultural heritage, to get people out of their cars, and to encourage other modes of transportation. Changing times summon new initiatives. Twenty five years ago we worked primarily with municipalities in housing and community planning. Now we also work with social service organizations, health providers, school districts and non profits to meet new needs. In 1973, our infrastructure work program was focused exclusively on sewer systems, water systems and storm drainage systems, to bring them into compliance with newly established federal regulations. Now, as challenges ranging from solid waste to economic development resist local solutions, our focus has become more regional. In 1999, one of our primary infrastructure goals is to strengthen community, build economic base, supplement our education and health care delivery and encourage a well-informed citizenry by upgrading telecommunication capacity in the region.

The last twenty-five years left NCC with rich legacies. We have an expert knowledge of the North Country and its interface with Concord and Washington. Half of the staff at the Council are North Country natives and the other half have lived here more than half of their lives. Our staff knows what works in the North Country and how to get things done. We have learned to seek incremental improvements through sharing information, evaluating policies, holding forums,

TOWN OF DUMMER, NH

building partnerships, linking agencies, informing citizens and state/federal officials, providing technical support and securing funds. Twenty-five years of experience has given us the knowledge and the technology to serve you better. These legacies are the promise of our next twenty-five years of service.

Preston S. Gilbert
Executive Director

TOWN OF DUMMER, NH
TRI-COUNTY COMMUNITY ACTION

December 30, 1998

Board of Selectmen
Hill Road
Milan, NH 03588

Dear Selectmen:

Tri-County Community Action is requesting at your 1999 town meeting \$725 in funding from the Town of Dummer to help support its Community Contact Program. Community Contact has provided services for 45 of Dummer's citizens to include fuel assistance and other Community Action Programs.

**TRI-COUNTY COMMUNITY ACTION HAS SPENT \$7,579.46 ON
DUMMER CITIZENS BETWEEN JULY 1, 1997 AND JUNE 30, 1998.**

Community Contact provides necessary services for the less fortunate citizens in our communities, who would otherwise have to seek help from the town. We are depending upon funding from your town and neighboring communities county wide. The local funds are combined with the Community Services Block Grant, Fuel Assistance and NH Emergency Shelter Grant, Homeless Programs and FEMA. We also are the conduit through which the USDA Surplus food gets distributed to food pantries, including our own, throughout Coos County in order to serve our residents.

If you have any questions, please give me a call.

Sincerely,

Deborah Walsh Harwell, Coos County
Community Contact Manager

TOWN OF DUMMER, NH
TRI-COUNTY COMMUNITY ACTION

1997-1998 COMMUNITY CONTACT REPORT
TO THE TOWN OF DUMMER

Community Contact is the field services arm of Tri-County CAP. Our purpose is to assist low-income, elderly and handicapped persons to solve problems and meet their physical and financial needs. We accomplish this by providing information, counseling, referrals, budget counseling, guidance, organizational assistance, and by effectively linking households with CAP assistance programs and using community resources.

Last year the following direct financial assistance was provided to the residents of Dummer by the CAP Community Contact Office.

	<u># HOUSEHOLDS</u>	<u># INDIVIDUALS</u>	<u>\$ AMOUNT</u>
Fuel Assistance	14	26	\$ 5,659.46
USDA Food/Food Pantry Assistance	2	4	\$ 120.00
Commodity Surplus Food Program (six distributions per year)		5	\$ 1,800.00
<u>Total Direct Assistance:</u>			<u>\$ 7,579.46</u>

(Volunteer Assistance: 1,475 hrs. @ \$5/hour = \$7,375)

Additionally, we provided information, referrals, budget counseling to 10 individuals who were homeless or in imminent danger of homelessness, in need utility assistance, health/medical resources transportation, employment, furnishings, welfare assistance, and educational, domestic violence/substance abuse resources.

With your help, we anticipate being able to provide at least the same level of services to the Town of Dummer this year.

TOWN OF DUMMER, NH

REPORT TO THE CITIZENS OF COUNCIL DISTRICT ONE

As one of your elected officials, I am honored to report to you as a member of the New Hampshire Executive Council. This five member elected body acts much like a board of directors of your New Hampshire State Government in the Executive Branch.

In my twentieth year representing this District with 98 towns and four cities, there are many changes I've seen and been a part of in the past. My focus in this report to you is toward the future and some suggestions on how you as citizens might be encouraged to participate in the future.

The following are some ideas and suggestions. The Governor and Council have a constitutional and lawful duty to fill dozens of boards and commissions with volunteer citizens. If you are interested in serving on one or more of these volunteer posts, please send me your resume at the State House and I'll see that it is passed on to Kathy Goode, Governor Shaheen's liaison to the Executive Council, or you may wish to send them directly to the Governor's Office, State House, 107 North Main Street, Concord, NH 03301.

Other resources available to your town/city/county include 10 million dollars (\$10,000,000) through the Community Development Block Grant program at the **Office of State Planning**. Call Jeff Taylor at 271-2155 to see if your town or area qualifies.

Annually there is available some 10 million dollars (\$10,000,000) available through the **New Hampshire Attorney General's Office** for innovative programs for drug and law enforcement, stress programs dealing with youth at risk, assistance to victims, and special programs for victims of domestic violence. For information call Mark Thompson at 271-3658.

TOWN OF DUMMER, NH

Communities may request assistance through the **NH National Guard Armory**, General John Blair's Office, for services such as a Drug Detection Dog, Community Presentations on Drug Demand Education and Career Direction Workshops. Telephone number is 225-1200.

The **Office of Emergency Management** at telephone number 1-800-852-3792 is the proper call when an emergency develops in your area such as floods, high winds, oil spills and ice jams.

State and Federal Surplus items may be purchased at a minimum cost. Call Art Haeussler at 271-2602 for a list and newsletter.

In **New Hampshire Correctional Industries**, there are many products and services of use to towns, cities and counties such as street signs, vehicle decals, printing, car repair, furniture and data entry services, including web page development, call Peter McDonald at 271-1875.

People and businesses looking for work - vocational rehabilitation, job training programs should call **NH Employment Security** at 1-800-852-3400.

NH Department of Environmental Services has available 20% grants for water/waste water projects and landfill closure projects, revolving loans for water/waste water and landfill closure, and also money for Household Waste Collection days call 271-2905. State Revolving Loans has available around 35 to 50 million dollars (\$35,000,000 to \$50,000,000) per year. For information call 271-3505.

Oil Funds - There are five petroleum funds which cover: oil spill cleanup and emergency response; reimbursement for cleanup by owners of: motor fuel underground and above ground tanks; heating oil facilities (primary home owners); and, motor oil storage facilities (service stations and automobile dealers). For information call 271-3644. Further, there is a municipal grant fund for construction of used oil collection facilities and operating training. For information call 271-2942.

TOWN OF DUMMER, NH

Household Hazardous Waste Collections Days - Annual grants to cities and towns for collection of household hazardous waste provide dollar for dollar matching funds up to a total of 50% of the costs incurred. For further information call 271-2047.

NH Health & Human Services Department has numerous divisions, providing a variety of services and assistance...mental health, public health, children and youth, etc. All of these may be obtained by calling 1-800-852-3345.

All of your New Hampshire State government can be accessed by the general phone number at 271-1110 and through the State Webster Internet <http://www.state.nh.us>. Your New Hampshire Government is at your service, please call my office anytime I can be of help. (271-3632 and e-mail: rburton@gov.state.nh.us)

Raymond S. Burton
Executive Councilor

Report
of the
Trust Funds of
Dummer, N.H.

Dec 31, 1998

_____ on December 31, 1998
 _____ (June 30, 19____)

Please duplicate these two pages if you need additional lines.

DATE OF CREATION	NAME OF TRUST FUND <small>Full first three lines required in 8 common trust fund</small>	PURPOSE OF TRUST FUND	HOW INVESTED <small>Whether bank, deposits, stocks, bonds, etc. (If Common trust, so state)</small>	PRINCIPAL					INCOME				Grand Total of Principal & Income at End of Year	
				Balance Beginning Year	New Funds Created	Cash Gains or (Losses) on Securities	Withdrawals	Balance End Year	Balance Beginning Year	INCOME DURING YEAR		Expanded During Year		Balance End Year
										Percent	Amount			
2-1-32	A.J. NEVELL TRUST	PERPETUAL CARE	STOCKS	200.00				200.00	194.32		21.29	51.16	189.03	389.03
2-0-6-41	A.J. NEVELL FUND	"	"	300.00				300.00 *	680.65		51.15	19.27	692.53	992.53
3-1-63	NILES & BICKFORD	"	"	500.00				500.00	1,457.03		102.62	39.26	1,520.36	2,020.36
10-29-65	LEON PARWELL	"	"	200.00				200.00	275.36		25.18	39.26	261.28	461.28
1-2- 8-66	HAROLD & HATTIE PAULSENHAY	"	"	400.00				400.00	459.04		44.87	39.26	464.65	864.65
8-11-67	THOMAS SHIELDS	"	"	200.00				200.00	150.50		18.85	39.26	129.59	329.59
8-25-70	PHILLIS & FOREST LITTLEHALE-HART	"	"	500.00				500.00	465.91		50.74	39.26	477.39	977.39
5-10-71	HENRY & RACHEL HOLT	"	"	250.00				250.00	94.66		18.23	20.42	92.47	342.47
8-22-77	JEHRT & KATHERINE EMERY	"	"	300.00				300.00	162.61		24.21	19.26	148.28	448.28
6-4 -79	VILLARD CAMERON	"	"	100.00				100.00	43.10		7.34	13.11	37.33	137.33
8-8 -80	BLANCHE GOUD	"	"	200.00				200.00	44.68		13.28	20.42	37.54	237.54
7-6 82	ELENOR R. ALLAN	"	"	100.00				100.00	64.69		7.48	10.21	61.96	161.96
11-6 84	ALICE BROWN THELMA SMITH	"	"	350.00				350.00	82.33		22.19	30.63	73.89	423.89
6-29-89	CECILEY FUND	"	"	600.00				600.00	260.45		45.07	0.00	305.52	905.52
2-23-90	JOHN & VERA DENNSMORE	"	"	500.00				500.00	74.53		29.59	30.63	73.47	573.47
6-11-90	LOVEJOY TRUST	"	"	9,170.44				9,170.44	1,650.78		567.63	470.13	1,748.28	10,918.72
11-2 -93	RICHARD & CLAYTON NELISSA GLOVER	"	"	500.00				500.00	29.31		28.19	30.63	27.07	527.07
7-6-93	WHITE LOT CLARICE LACEY	"	"	300.00				300.00	30.70		17.86	20.42	28.14	328.14
10-26-94	GEORGE DERBY	"	"	500.00				500.00	23.98		27.81	23.52	28.27	528.27
9-8- 95	CLYDE & PHILLIS HOLT	"	"	400.00				400.00	14.18		21.34	30.63	5.39	405.19
5- 1-96	JACK BOURBEAU	"	"	300.00				300.00	21.98		17.61	0.00	39.59	339.59
11-21-97	RITA & PHIL PITCHER	"	"	300.00				300.00	1.51		14.89	0.00	16.40	316.40
	TOTALS			16,120.44				16,120.44	6,282.25		1,178.04	1,028.74	6,458.43	22,628.87

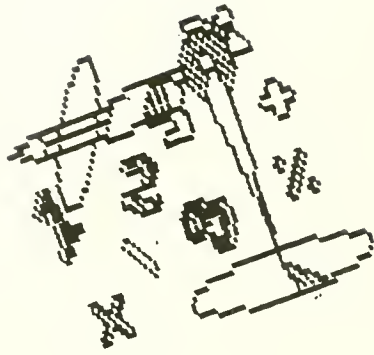
Report of The Trust Funds of the City or Town of _____ on December 31, 19__
(June 30, 19__)

D E L A W A R E

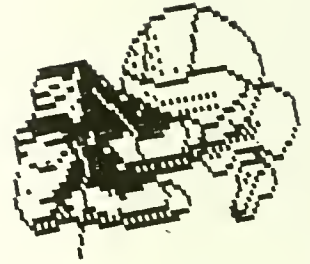
Report of The Trust Funds of the City or Town of

Please duplicate these two pages if you need additional lines.

DATE OF CREATION	NAME OF TRUST FUND <small>List first three funds revealed in 1 common trust fund</small>	PURPOSE OF TRUST FUND	HOW INVESTED <small>Whereof bank, equities, stocks, bonds, etc. (If Common Trust, so state)</small>	%	PRINCIPAL					INCOME					Grand Total of Principal & Income at End of Year
					Balance Beginning Year	New Funds Created	Cash Gains or (Losses) on Securities	Withdrawals	Balance End Year	Balance Beginning Year	INCOME DURING YEAR		Expended During Year	Balance End Year	
											Percent	Amount			
12-8-97	WINDYBUSH SCHOOL DISTRICT	ADDITIONAL TRUST	VARIOUS		2,600.76	6,740.47			9,341.23	0.00	230.04	0.00	9,571.27		
5-6-83	EMMER SCHOOL	CAPITAL RESERVE BUS	BERLIN CITY BANK		19,405.70				19,405.70	0.00	1,375.15	0.00	20,780.85		
11-7-94	BUS CAPITAL RESERVE	"	"		14,191.47				14,191.47	0.00	807.39	0.00	14,998.86		
3-26-95	"	"	"		6,434.84				6,434.84	0.00	281.41	0.00	6,716.25		
10-31-95	"	"	"		5,643.47				5,643.47	0.00	164.32	0.00	5,807.79		
1-1-98	DINNER TRUST	CAPITAL RESERVE TRUST	VARIOUS			4,253.82			4,253.82	0.00	113.77	0.00	4,367.59		
	TOTALS				48,776.24	10,994.29			59,270.53	0.00	2,972.11	0.00	62,242.64		
THIS IS TO CERTIFY THAT THE INFORMATION CONTAINED IN THIS REPORT IS COMPLETE AND CORRECT, TO THE BEST OF MY KNOWLEDGE AND BELIEF. JANUARY 15, 1998															
SIGNED: <i>Shirley D. Hester</i>															
APPROVED: <i>Shirley D. Hester</i> TRUSTEE															

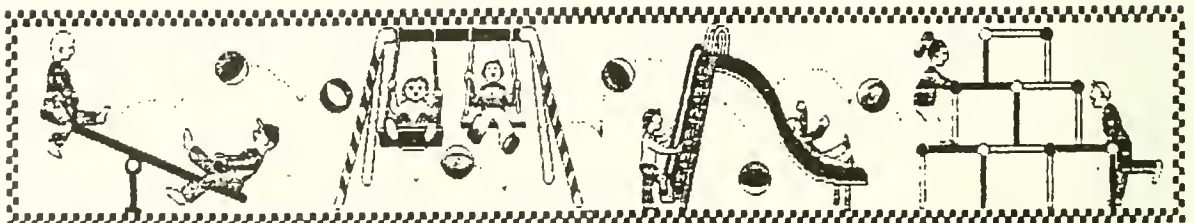


**ANNUAL REPORT
OF THE
SCHOOL OFFICIALS**



**OF THE SCHOOL DISTRICT OF
DUMMER, NEW HAMPSHIRE**

**FOR THE
FISCAL YEAR ENDING JUNE 30, 1998**



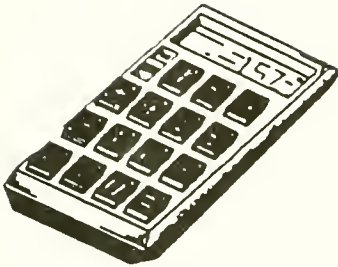
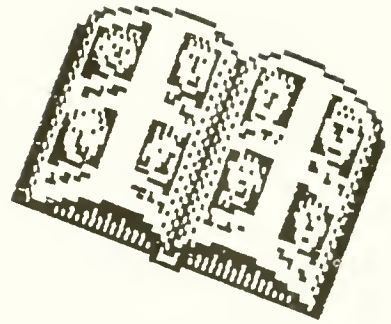
OFFICERS

1998 - 1999

Moderator
CRAIG DOHERTY

Clerk
LOUISE GAGNON

Treasurer
DEBORAH MOSKEVITZ



Auditors
DORIS BERGERON
RACHEL E. JEWETT

School Board

Nona Cordwell

Julie Halle

George Moskevitz, Chair

Term Expires 1999

Term Expires 2000

Term Expires 2001

Director of Special Services
BONNIE AGRODNIA

Business Administrator
PAUL PARTENOPE

Superintendent of Schools
DANIEL J. WHITAKER

School Warrant

The State of New Hampshire

To the inhabitants of the School District in the Town of Dummer qualified to vote in District affairs:

You are hereby notified to meet at the Town Hall in said District on the 9th of March, 1999, at 11:00 A.M. in the morning to act by ballot, upon the following subjects:

Polls are open for election of officers from 11:00 A.M. to 7:00 P.M.

1. To choose a member of the school board for the ensuing three (3) years.
2. To choose two (2) auditors for the ensuing year.

Given under our hands at said Dummer on the 8th day of February, 1999.

Nona Cordwell
Julie Halle
School Board

School Warrant

The State of New Hampshire

To the inhabitants of the School District in the Town of Dummer qualified to vote in District affairs:

You are hereby notified to meet at the Town Hall in said Dummer on the 8th of March, 1999, at 6:00 P.M. in the evening to act upon the following subjects:

ARTICLE 1: To hear the reports of agents, auditors, committees, or officers heretofore chosen and pass any vote relating thereto.

ARTICLE 2: To determine the salaries of the school board, school district treasurer, moderator, clerk, truant officer, and the census taker and fix the compensation of any other officer of the District:

School Board Chair		\$100.00
School Board	2	\$ 70.00 each
Treasurer	1	\$100.00
Clerk	1	\$ 20.00
Moderator	1	\$ 20.00
Auditors	2	\$ 30.00 each
Truant Officer	1	\$ 20.00
Census Taker	1	\$ 50.00

(Recommended by the School Board)

ARTICLE 3: To see if the District will vote to extend the authority of the Cooperative School District Study Committee for an additional three years so that a recommendation can be made to the District based upon the legislature's resolution of the Claremont II Supreme Court decision. (Recommended by the School Board)

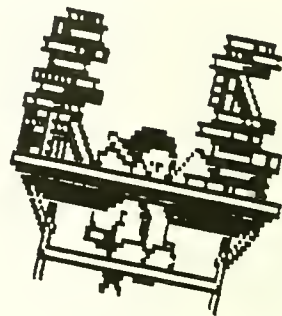
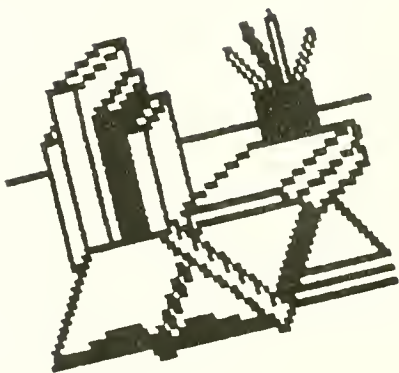
ARTICLE 4: To see if the District will vote to raise and appropriate, and expend the sum of \$339,017.62 for the support of schools, for the payment of salaries of school district officials and agents, and for the payment of the statutory obligations of the District said sum to be in addition to the sums raised under previous articles in this warrant. (Recommended by School Board)

ARTICLE 5: To transact any other business that may legally come before this meeting.

Given under our hands at said Dummer this 8th day of February, 1999.

George Moskevitz, Chair
Nona Cordwell
Julie Halle

School Board



Dummer School District

1999-2000 Budget

Fund: DUMMER GENERAL FUND - DUM2000		Budget Year: July 1999 thru June 2000			
Account Number	Account Name	Last Year Budget (1)	Last Year Actual (2)	This Year Budget (3)	Next Year Requested (5)
100-1100	REGULAR EDUCATION	232562.00	190773.40	235946.00	261590.00
100-1200	SPECIAL EDUCATION/SPEECH	18180.00	9226.26	21800.00	24220.00
100-2310	SCHOOL BOARD	2379.02	1439.94	2628.00	2450.16
100-2320	SAU NO. 20	12901.03	12900.92	11500.60	7872.46
100-2550	TRANSPORTATION	40258.43	38770.90	42000.00	42885.00
TOTAL		306280.48	253111.42	313874.60	339017.62

Fund: SUMMER GENERAL FUND - 00M2000

Budget Year: July 1999 thru June 2000

Account Number	Account Name	Last Year Budget (1)	Last Year Actual (2)	This Year Budget (3)	Next Year Requested (5)
10-100-0421-0000-00	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00
REGULAR EDUCATION					
PURCHASED PROFESSIONAL & TECH SERVICES					
10-100-1100-3100-00	EDU-BRATE	180.00	0.00	100.00	100.00
<p>This program was not offered this year; however, it is hoped that an alternate summer program may be developed.</p>					
TOTAL PURCHASED PROFESSIONAL & TECH SERVICES		180.00	0.00	100.00	100.00
OTHER PURCHASED SERVICES					
10-100-1100-5600-10	TUITION - KINDERGARTEN	9512.00	13518.00	10293.00	18180.00
Kindergarten - 10 students @ \$1,818.					
10-100-1100-5610-10	TUITION - MILAN VILLAGE SCHOOL	90120.00	82359.74	109792.00	127260.00
Grade 1 - 8 students @ \$3,636., Grade 2 - 7 students @ \$3,636. Grade 3 - 4 students @ \$3,636., Grade 4 - 5 students @ \$3,636. Grade 5 - 7 students @ \$3,636., Grade 6 - 2 students @ \$3,636. 2 contingencies					
10-100-1100-5620-20	TUITION - MIDDLE SCHOOL	50310.00	48106.14	64020.00	41650.00
Grade 7 - 1 student @ \$5,950., Grade 8 - 6 students @ \$5,950.					
10-100-1100-5620-30	TUITION - HIGH SCHOOL	82440.00	46790.52	51741.00	74400.00
Grade 9 - 6 students @ \$6,200., Grade 10 - 2 students @ \$6,200., Grade 11 - no students. Grade 12 - 4 students @ \$6,200.					
TOTAL OTHER PURCHASED SERVICES		232382.00	190773.40	235846.00	261490.00
TOTAL REGULAR EDUCATION		232562.00	190773.40	235946.00	261590.00

Account Number	Account Name	Last Year Budget (1)	Last Year Actual (2)	This Year Budget (3)	Next Year Requested (5)
SPECIAL EDUCATION/SPEECH					
SALARIES					
10-100-1200-1100-00	SPED SALARIES	0.00	72.00	0.00	0.00
10-100-1200-1150-00	SPED AIDE PAY	0.00	75.00	0.00	0.00
TOTAL SALARIES		0.00	147.00	0.00	0.00
BENEFITS					
10-100-1200-2300-00	FICA	0.00	47.13	0.00	0.00
TOTAL BENEFITS		0.00	47.13	0.00	0.00
PURCHASED PROFESSIONAL & TECH SERVICES					
10-100-1200-3150-10	SPED AIDE - MVS	6480.00	1367.87	6800.00	7200.00
10-100-1200-3150-30	TUTORING - HS	0.00	0.00	0.00	0.00
10-100-1200-3154-00	SECTION 504 MODIFICATIONS	1000.00	0.00	1000.00	1000.00
10-100-1200-3300-00	PUPIL SERVICES - TUTORING	0.00	36.34	0.00	0.00
10-100-1200-3310-00	EVALUATIONS/THERAPY/TUTORING	7200.00	6438.58	10000.00	12020.00
Diagnostic referrals = \$1,000.; Speech Therapy = \$4,320.; Occupational Therapy = \$5,500.; extended year programs = \$1,200.					
TOTAL PURCHASED PROFESSIONAL & TECH SERVICES		14680.00	7842.79	17800.00	20220.00
OTHER PURCHASED SERVICES					
10-100-1200-5100-10	PRESCHOOL TRANSPORTATION	500.00	75.00	500.00	500.00
10-100-1200-5600-10	PRESCHOOL TUITION AND SERVICES	3000.00	1114.34	3500.00	3500.00
TOTAL OTHER PURCHASED SERVICES		3500.00	1189.34	4000.00	4000.00
TOTAL SPECIAL EDUCATION/SPEECH		18180.00	9226.26	21800.00	24220.00

Fund: DUMMER GENERAL FUND - DUM2000

Budget Year: July 1999 thru June 2000

Account Number	Account Name	Last Year Budget (1)	Last Year Actual (2)	This Year Budget (3)	Next Year Requested (5)
SALARIES					
10-100-2310-1100-00	STIPEND-SCHOOL OFFICIALS	470.00	440.00	470.00	470.00
10-100-2310-1110-00	STIPEND-TRUANT OFFICER	20.00	0.00	20.00	20.00
TOTAL SALARIES		490.00	440.00	490.00	490.00
BENEFITS					
10-100-2310-2300-00	FICA	38.00	29.86	38.00	38.00
TOTAL BENEFITS		38.00	29.86	38.00	38.00
PURCHASED PROFESSIONAL & TECH SERVICES					
10-100-2310-3300-00	CENSUS	50.00	50.00	50.00	50.00
10-100-2310-3800-00	LEGAL SERVICES	300.00	0.00	300.00	300.00
TOTAL PURCHASED PROFESSIONAL & TECH SERVICES		350.00	50.00	350.00	350.00
10-100-2310-3910-00	IN-SERVICE	75.00	0.00	75.00	75.00
OTHER PURCHASED SERVICES					
10-100-2310-5200-00	INSURANCE - BOND	100.00	127.21	100.00	150.00
10-100-2310-5220-00	INSURANCE - LIABILITY	150.00	0.00	300.00	300.00
10-100-2310-5400-00	ADVERTISING	300.00	107.85	300.00	200.00
10-100-2310-5800-00	TRAVEL	75.00	0.00	75.00	75.00
TOTAL OTHER PURCHASED SERVICES		700.00	235.06	850.00	800.00
SUPPLIES AND MATERIALS					
10-100-2310-6100-00	SUPPLIES	200.00	50.00	200.00	100.00
TOTAL SUPPLIES AND MATERIALS		200.00	50.00	200.00	100.00
OTHER EXPENSES					
10-100-2310-8100-00	DUES & FEES	601.02	635.02	700.00	672.16

Fund: DUMMER GENERAL FUND - DUM2000

Budget Year: July 1999 thru June 2000

Account Number	Account Name	Last Year Budget (1)	Last Year Actual (2)	This Year Budget (3)	Next Year Requested (5)
SAU NO. 20					

PURCHASED PROFESSIONAL & TECH SERVICES					

10-100-2320-3610-00	S.A.U. NO. 20	12901.03	12900.92	11500.60	7872.46
TOTAL PURCHASED PROFESSIONAL & TECH SERVICES		12901.03	12900.92	11500.60	7872.46
*****		-----	-----	-----	-----
TOTAL SAU NO. 20		12901.03	12900.92	11500.60	7872.46
TRANSPORTATION					

PURCHASED PROPERTY SERVICES					

10-100-2560-4520-10	TOWER RENT	0.00	0.00	0.00	195.00
26% OF HALF OF YR'S TOWER RENT FOR BUS COMMUNICATION SYSTEM					

TOTAL PURCHASED PROPERTY SERVICES		0.00	0.00	0.00	195.00
OTHER PURCHASED SERVICES					

10-100-2550-5100-00	TRANSPORTATION CONTRACT	37258.43	37810.45	40000.00	40600.00
The annualized COLA is reported at 1.5% for 1998 which determines the increase in the transportation contract.					

TOTAL OTHER PURCHASED SERVICES		37258.43	37810.45	40000.00	40600.00
SUPPLIES AND MATERIALS					

10-100-2550-6100-00	SUPPLIES	3000.00	960.45	2000.00	1500.00

Fund: DUMMER GENERAL FUND - DUM2000

Budget Year: July 1999 thru June 2000					
Account Number	Account Name	Last Year Budget (1)	Last Year Actual (2)	This Year Budget (3)	Next Year Requested (5)
PROPERTY					
TOTAL	SUPPLIES AND MATERIALS	3000.00	960.45	2000.00	1500.00
10-100-2550-7410-00	REPEATER	0.00	0.00	0.00	590.00
26% OF HALF OF COST FOR REPEATER SYSTEM					
OTHER EXPENSES					
TOTAL	PROPERTY	0.00	0.00	0.00	590.00
10-100-2550-8800-00	CAPITAL RESERVE FUND	0.00	0.00	0.00	0.00
TOTAL	OTHER EXPENSES	0.00	0.00	0.00	0.00
TOTAL	TRANSPORTATION	40258.43	38770.90	42000.00	42885.00
TOTAL	BUDGET TOTAL	306280.48	253111.42	313874.60	339017.62

Milan School District
Tuition Students

1999- 2000

Kindergarten Estimated 10 students at \$1,818.00 = \$18,180.00

Grade 1 Beaudoin, Staci Gagne, Brittany
 Bonney, Nicholas Hallee, Jessica
 Brooks, Gary Hamel, Aaron
 Cordwell, Solomon Jones, Alec

 8 x \$3,636.00 = \$29,088.00

Grade 2 Corcoran, Christina Jones, Jacob
 Demers, Katherine Lachance, Tyler
 Forbush, Chad Tefft, Katie
 Guay, Heather

 7 x \$3,636.00 = \$25,452.00

Grade 3 Fournier, Shayna Holt, Whitney
 Guay, Christopher Jewett, Jason

 4 x \$3,636.00 = \$14,544.00

Grade 4 Bacon, Brinna Main, Joseph
 Forbush, Joshua Peabody, Aaron
 Laflamme, Heather

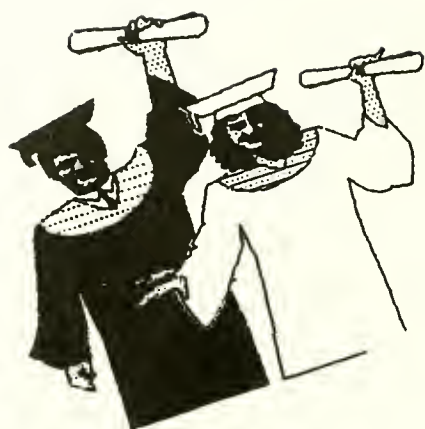
 5 x \$3,636.00 = \$18,180.00

Grade 5 Beaudoin, Nicholas Jewett, Jessica
 Brooks, Bruce Jones, Joshua
 Corcoran, Steven Labbe, Jesse
 Laflamme, Ashley

 7 x \$3,636.00 = \$25,452.00

Grade 6 Hamel, Katelyn Long, Michael

 2 x \$3,636.00 = \$7,272.00



Berlin School District

Tuition Students

1999 - 2000

Middle School

Grade 7

Jewett, Nathan

$$1 \times \$5,950.00 = \$5,950.00$$

Grade 8

Desmarais, Tabatha
Desmarais, Josphe
Devoid, Cassandra

Jones, Seth
Laflamme, Travis
Tefft, Kristen

$$6 \times \$5,950.00 = \$35,700.00$$

HIGH SCHOOL

Grade 9

Bachand, Danielle
Belleau, Melanie
Hallee, Jamie

Hamel, Patrick
Lancey, Pamela
Long, David

$$6 \times \$6,200.00 = \$37,200.00$$

Grade 10

Labbe, Joshua

LaBrecque, Christopher

$$2 \times \$6,200.00 = \$12,400.00$$

Grade 11

Grade 12

Bachand, Michele
Belleau, Leah

Campbell, Mark
Kaczinski, Angela

$$4 \times \$6,200.00 = \$24,800.00$$

**DUMMER SCHOOL DISTRICT
ANTICIPATED REVENUES**

ITEM	1998-99 MARCH EST.	1998-99 REPORTED ON MS	1999 ESTIMATE
June 30 Balance	\$35,000.00	\$57,717.71	\$10,000.00
Kindergarten Aid	\$3,750.00	\$5,250.00	\$3,750.00
Sale of Bus	\$5,333.00	\$5,334.00	\$0.00
Medicaid	\$250.00	\$500.00	\$1,000.00
Foundation Aid	\$2,980.09	\$2,893.12	\$57,913.50
Interest	\$400.00	\$700.00	\$800.00
Total	\$47,713.09	\$72,394.83	\$73,463.50

BUDGET SUMMARY

ITEM	ACTUAL 1998-99	ESTIMATED 1999-00
Total Budget	\$313,874.60	\$339,017.62
Revenues	\$72,394.83	\$73,463.50
District Assessment	\$241,479.77	\$265,554.12

To the members of the community of Dummer:

The right to an adequate education mandated by the constitution is not based on the exclusive needs of a particular individual, but rather is a right held by the public.... A constitutionally adequate public education is not a static concept removed from the demands of an evolving world. Mere competence in the basics – reading, writing, and arithmetic – is insufficient in the waning days of the twentieth century to insure that this state's public school students are fully integrated into the world around them. The New Hampshire Supreme Court, in its December 17, 1998, **Claremont II decision**. For residents of New Hampshire, this historic decision has far-reaching cultural and financial impact. The cultural impact will be the result of a higher standard of quality for educational programs statewide and an increased oversight of state government in our local school programs. As the legislature meets to develop laws to implement this decision, communities must be sure that their representatives preserve our fundamental concept of locally controlled community schools. The financial impact will be the result of increased state funding of “an adequate education.” Depending upon the taxation method adopted by the legislature, increased state funding should significantly reduce local property taxes paid to support our schools. Analysis by independent taxation consultants concludes that only the state property tax, an income tax, or some form of increased business profits tax can generate enough revenue to provide “an adequate education” funded by the state. Regardless of the funding mechanism adopted, future local tax bills for our public schools will be different from those of the past and, in Dummer, lower.

New Hampshire Educational Improvement and Assessment Program (NHEIAP):

Beginning in 1994, the NH Department of Education began a testing program mandated by the legislature to determine each school's performance on statewide adopted curriculum goals in language arts and mathematics. The “assessment” program began in grade three and in 1996 expanded to grades six and ten with the added curriculum areas of science and social studies. Our teachers have worked very hard to adapt our local program of studies to the requirements of the “New Hampshire Curriculum Frameworks.” The performance of our students on the third grade assessment for the five years that the test has been given is within the statewide average and the performance of our students on the sixth grade assessment for the three years that the test has been given is on the lower end of the statewide average. We need to set goals toward ever higher levels of performance. The Milan School Board has set a goal that ninety percent of our students will perform at the proficient or advanced levels of the New Hampshire Educational Improvement and Assessment Program by the year 2000. We may not reach that goal; however, the result of its pursuit will be the development of student/scholars who find challenge, excitement, fulfillment, and reward in a life of learning.

Cooperative School District Study: The study, authorized by your vote of March 1996, has made significant progress. At this point, the Committee is in agreement that a cooperative school district at the level of the upper grades is economically and educationally justified; however, the implications of the Supreme Court's Claremont II decision have prevented development of a fair and legal formula for dividing school costs among the Berlin, Dummer, Gorham, Milan, Randolph, and Shelburne School Districts. The School Board recommends that the District vote to extend the Cooperative School District Study Committee's authority for an additional three years so that this key element can be resolved and a recommendation made to the six districts.

Leadership: On behalf of the staff and communities of School Administrative Unit #20, I would like to thank George Moskevitz for his leadership on the Dummer School Board and his dedication to the welfare of the children in all of our communities. George has always been the first to offer help and the last to leave when there was a job to be done.

Respectfully submitted,

Daniel J. Whitaker

SCHOOL ADMINISTRATIVE UNIT NO. 20

DISTRIBUTION OF \$362,233.53 TO BE RAISED BY DISTRICTS 99-00

	1997 EQUALIZED EVALUATION	VALUATION PERCENT.	ADM 1997-98 PUPILS	PUPIL PERCENT	COMBINED PERCENT	TOTAL DISTRICT SHARE
Dummer	\$13,635,064	4.35%	0	0.00%	2.17%	\$7,872.46
Errol	\$34,110,863	10.87%	41.5	4.89%	7.88%	\$28,545.64
Gorham	\$149,153,800	47.55%	644.9	75.94%	61.74%	\$223,660.55
Milan	\$51,251,586	16.34%	162.8	19.17%	17.75%	\$64,312.93
Randolph	\$34,280,413	10.93%	0	0.00%	5.46%	\$19,792.44
Shelburne	\$31,261,658	9.97%	0	0.00%	4.98%	\$18,049.51
	\$313,693,384	100.00%	849.2	100.00%	100.00%	\$362,233.53

DISTRIBUTION OF \$368,361.38 TO BE RAISED BY DISTRICTS 98-99

	1996 EQUALIZED EVALUATION	VALUATION PERCENT	ADM 1996-97 PUPILS	PUPIL PERCENT	COMBINED PERCENT	TOTAL DISTRICT SHARE
Dummer	\$20,469,104	6.24%	0	0.00%	3.12%	\$11,500.60
Errol	\$37,793,119	11.53%	41.1	4.87%	8.20%	\$30,200.99
Gorham	\$153,738,172	46.90%	641.7	76.01%	61.46%	\$226,378.95
Milan	\$49,050,333	14.96%	161.4	19.12%	17.04%	\$62,771.96
Randolph	\$38,114,286	11.63%	0	0.00%	5.81%	\$21,414.58
Shelburne	\$28,645,094	8.74%	0	0.00%	4.37%	\$16,094.30
	\$327,810,108	100.00%	844.2	100.00%	100.00%	\$368,361.38

DUMMER SCHOOL MEETING

MARCH 10, 1998

The meeting was called to order at 11:00 A.M. the polls were opened at this time and closed at the close of the meeting. Voting for all officers was by ballot. The school business meeting was held at 6:00 P.M. March 9, 1998. The business meeting was called to order by Moderator Craig Doherty. Officers elected for the ensuing year are as follows:

Votes cast for Moderator for 3 years	Craig Doherty	61
Votes cast for School Clerk 3 years.....	Louise Gagnon	62
Votes cast for School Treasurer 3 years....	Deborah Moskevitz	61
Votes cast for School Board 3 years.....	George Moskevitz	61
Votes cast for Two Auditors 1year.....	Rachel Jewett	57
	Doris Bergeron	57

Art. 1. A motion was made by Nona Cordwell and seconded by Steve Morrisette to hear the reports of agents, auditors, committees, or officers heretofore chosen and pass any vote relating thereto. As there were none, this was so voted.

Art. 2. A motion was made by Julie Hallee and seconded by Debbie Kaczinski to determine the salaries of the school board, school district treasurer, moderator, clerk truant officer, and the census taker as follows:

School Board Chair	100.00
School Board	2.... 70.00
Treasurer.....	1.... 100.00
Clerk.....	1.... 20.00
Moderator.....	1.... 20.00
Auditors.....	2... 30.00 each
Truant Officer.....	1... 20.00
Census Taker.....	1.... 50.00

Art. 3. A motion was made by Nona Cordwell and seconded by Jean Morrisette to see if the District will vote to raise and appropriate, and expend the sum of \$ 308,054.60 for the support of schools, for the payment of salaries of school district officials and agents, and for the payment of statutory obligations of the District said sum to be in addition to the sums raised under previous articles in this warrant. (Recommended by the School Board). At this time George Moskevitz asked this be amended to 313,874.60 an increase of tuition (5,820.00) as there had been another child added to the tuition list, this amendment was seconded by Nona Cordwell. This was voted in the affirmative.

Art. 4. To transact any other business that may legally come before this meeting. At this time Mr. Whitaker gave a report on the School Cooperative study. Also discussed was having the School Meeting at a better time as it was hard to get home from work, and to the Meeting for 6:00 P.M. This will be looked into. At this time 7:45 P.M. Steve made a motion to adjourn seconded by Nona Cordwell.

Respectfully Submitted

Louise Gagnon
Louise Gagnon School Clerk

New Hampshire State Department of Education

and

New Hampshire Department of Revenue Administration

Annual Financial Report

for the Year Ending

June 30, 1998

**Original Due to the State Department
of Education, Concord, not
later than September 1, 1998**

**Copy Due to the New Hampshire Department
of Revenue Administration, Concord, not
later than September 1, 1998**

Certificate

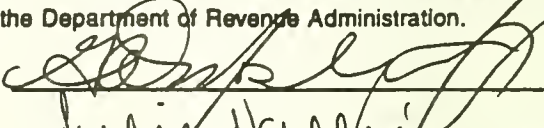
This is to certify that the information contained in this report was taken from the official records and is complete and correct to the best of my knowledge and belief. The accounts are kept in accordance with Section 17 of Chapter 21-J of the Revised Statutes Annotated

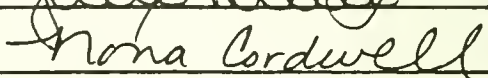


Superintendent

September 10, _____ 1998

and regulation Chapter Rev 1100, Financial Accounting for Local Education Agencies on file with the Administrative procedures Act, and upon forms prescribed by the Department of Revenue Administration.



Julie Haller


Mona Cordwell

School Board

NAME: DUMMER

DIST LOC SAU #20

MS 25 1997-98

TITLES	PAGE	LINE	(1)	(2)	(3)	(4)	(5)

BALANCE SHEET			GENERAL	SPECIAL REV	CAPITAL PRO.	FOOD SERV	CAPITAL RES
ASSETS							
Current Assets			.....	.....	.....		.....
CASH	1	1	108,730.92				49,712.59
INVESTMENTS	1	2					
TAXES RECEIVABLE	1	3					
INTERFUND REC	1	4					
INTERGOVT REC	1	5					.....
OTHER RECEIVABLES	1	6					.....
BOND PROCEEDS REC	1	7	.....	.....		.....	.....
INVENTORIES	1	8					.....
PREPAID EXPENSES	1	9					.....
OTHER CURRENT ASSET	1	10					.....
Total Current Assets lines 1	1	11	108,730.92	0.00	0.00	0.00	49,712.59
Fixed Assets			.....	.....	.....	.....	.....
MACHINERY AND EQUIP	1	12	.....	.....	.....		.....
TOTAL ASSETS lines 1	1	13	108,730.92	0.00	0.00	0.00	49,712.59
LIAB & FUND EQUITY							
Current Liabilities			.....	.....	.....	.....	.....
INTERFUND PAYABLES	1	14					
INTERGOVT PAYABLES	1	15					
OTHER PAYABLES	1	16	51,013.21				
CONTRACTS PAYABLE	1	17					.....
BONDS PAYABLE	1	18	.....	.....	.....	.....	.....
INTEREST PAYABLE	1	19					.....
ACCRUED EXPENSES	1	20					.....
PAYROLL DEDUCTIONS	1	21					.....
DEFERRED REVENUES	1	22					.....
OTHER CURRENT LIAB	1	23					.....
Total Liabilities lines 14 -	1	24	51,013.21	0.00	0.00	0.00	0.00
Fund Equity			.....	.....	.....	.....	.....
UNRES RETAINED EARN	1	25	.....	.....	.....		.....
RES FOR ENCUMBRANCE	1	26					.....
RES FOR SPEC PURP	1	27					49,712.59
UNRES FUND BALANCE	1	28	57,717.71				.....
Total Fund Equity lines 25	1	29	57,717.71	0.00	0.00	0.00	49,712.59
TOT LIAB & FUND EQUI	1	30	108,730.92	0.00	0.00	0.00	49,712.59

ELEMENTARY									
Instruction									
REGULAR ED PROG	7	1							95,877.74
SPEC ED PROGRAMS	7	2	147.30	47.13	95,877.74				9,226.26
VOC ED PROGRAMS	7	3			9,032.13				0.00
OTHER INSTRUCT PROG	7	4							0.00
Pupil Support Services									
ATTEND+SOCIAL WORK	7	5							0.00
GUIDANCE	7	6							0.00
HEALTH	7	7							0.00
PSYCHOLOGICAL	7	8							0.00
SPEECH+AUDIOLOGY	7	9							0.00
OTHER PUPILS	7	10							0.00
Instructional Support Services									
IMPROVE OF INST	7	11							0.00
EDUCATIONAL MEDIA	7	12							0.00
OTHER INST STAFF	7	13							0.00
General Administration									
SCHOOL BOARD	7	14	286.44	19.44				413.40	937.40
OFFICE OF SUPER	7	15			185.57	32.55			8,398.50
SPEC AREA ADMIN	7	16			8,398.50				0.00
OTHER GEN ADMIN	7	17							0.00
SCHOOL ADMIN	7	18							0.00
Business Services									
FISCAL	7	19							0.00
OP+MAINT OF PLANT	7	20							0.00
PUPIL TRANSPORTATION	7	21			24,314.60	325.25			25,239.85
CENT INTERNAL SERVS	7	22							0.00
OTHER BUSINESS	7	23							0.00
MANAGERIAL	7	24							0.00
OTHER SUPPORT SERV	7	25							0.00
TOTAL ELEMENTARY	7	26	433.44	66.57	138,108.54	357.80	3.00	413.40	139,679.75

MIDDLE/ JR HIGH		SALARIES	BENEFITS	PURCHASED	SUPPLIES	PROPERTY	OTHER	TOTAL
Instruction	8	.....	.....	.....	.....	.....	.....	.....
REGULAR ED PROG	1	.....	.....	48,105.14	.....	.....	.....	48,105.14
SPEC ED PROGRAMS	2	.....	.....	.....	.....	.....	.....	0.00
VOC ED PROGRAMS	3	.....	.....	.....	.....	.....	.....	0.00
OTHER INSTRUCT PROG	4	.....	.....	.....	.....	.....	.....	0.00
Pupil Support Services	5	.....	.....	.....	.....	.....	.....	.....
ATTEND+SOCIAL WORK	6	.....	.....	.....	.....	.....	.....	0.00
GUIDANCE	7	.....	.....	.....	.....	.....	.....	0.00
HEALTH	8	.....	.....	.....	.....	.....	.....	0.00
PSYCHOLOGICAL	9	.....	.....	.....	.....	.....	.....	0.00
SPEECH+AUDIOLOGY	10	.....	.....	.....	.....	.....	.....	0.00
OTHER PUPILS	11	.....	.....	.....	.....	.....	.....	0.00
Instructional Support Services	12	.....	.....	.....	.....	.....	.....	.....
IMPROVE OF INST	13	.....	.....	.....	.....	.....	.....	0.00
EDUCATIONAL MEDIA	14	.....	.....	.....	.....	.....	.....	0.00
OTHER INST STAFF	15	.....	.....	.....	.....	.....	.....	0.00
General Administration	16	.....	.....	.....	.....	.....	.....	.....
SCHOOL BOARD	17	72.60	4.93	47.03	8.25	.....	104.78	237.59
OFFICE OF SUPER	18	.....	.....	2,128.65	.....	.....	.....	2,128.35
SPEC AREA ADMIN	19	.....	.....	.....	.....	.....	.....	0.00
OTHER GEN ADMIN	20	.....	.....	.....	.....	.....	.....	0.00
SCHOOL ADMIN	21	.....	.....	.....	.....	.....	.....	0.00
Business Administration	22	.....	.....	.....	.....	.....	.....	.....
FISCAL	23	.....	.....	.....	.....	.....	.....	0.00
OP+MAINT OF PLANT	24	.....	.....	.....	.....	.....	.....	0.00
PUPIL TRANSPORTATION	25	.....	.....	6,238.72	158.47	.....	.....	6,397.19
CENT INTERNAL SERVS	26	.....	.....	.....	.....	.....	.....	0.00
OTHER BUSINESS	27	.....	.....	.....	.....	.....	.....	0.00
MANAGERIAL	28	.....	.....	.....	.....	.....	.....	0.00
OTHER SUPPORT SERV	29	.....	.....	.....	.....	.....	.....	0.00
TOT MID/JHS EXP	line	72.60	4.93	56,519.54	166.72	0.00	104.78	56,868.57

HIGH SCHOOL		SALARIES	BENEFITS	PURCHASED	SUPPLIES	PROPERTY	OTHER	TOTAL
Instruction		.....	.....	.....	.....	.....	.....	.....
REGULAR ED PROG	9 1			46,790.52				46,790.52
SPEC ED PROGRAMS	9 2							0.00
VOC ED PROGRAMS	9 3							0.00
OTHER INSTRUCT PROG	9 4							0.00
Pupil Support Services		.....	.....	.....	.....	.....	.....	.....
ATTEND+SOCIAL WORK	9 5							0.00
GUIDANCE	9 6							0.00
HEALTH	9 7							0.00
PSYCHOLOGICAL	9 8							0.00
SPEECH+AUDIOLOGY	9 9							0.00
OTHER PUPILS	9 10							0.00
Instructional Support Services		.....	.....	.....	.....	.....	.....	.....
IMPROVE OF INST	9 11							0.00
EDUCATIONAL MEDIA	9 12							0.00
OTHER INST STAFF	9 13							0.00
General Administration		.....	.....	.....	.....	.....	.....	.....
SCHOOL BOARD	9 14	80.96	5.49	52.46	9.20		116.84	264.95
OFFICE OF SUPER	9 15			2,373.77				2,373.77
SPEC AREA ADMIN	9 16							0.00
OTHER GEN ADMIN	9 17							0.00
SCHOOL ADMIN	9 18							0.00
Business Services		.....	.....	.....	.....	.....	.....	.....
FISCAL	9 19							0.00
OP+MAINT OF PLANT	9 20							0.00
PUPIL TRANSPORTATION	9 21			6,957.13	176.73			7,133.86
CENT INTERNAL SERVS	9 22							0.00
OTHER BUSINESS	9 23							0.00
MANAGERIAL	9 24							0.00
OTHER SUPPORT SERV	9 25							0.00
TOTAL HIGH SCH EXP	9 26	80.96	5.49	56,173.88	185.93	0.00	116.84	56,563.10

			SALARIES	BENEFITS	PURCHASED	SUPPLIES	PROPERTY	OTHER	TOTAL
DISTRICT WIDE									
ADULT CONT ED	10	1							0.00
COMMUNITY SER	10	2							0.00
FACILITIES ACQ+CONST	10	3							0.00
Other Outlays									
Debt Service	10	4							0.00
Fund Transfers									
TRANS TO SR FUND	10	5							0.00
TRANS TO CP FUND	10	6							0.00
TRANS TO FS FUND	10	7							0.00
TRANS TO CR FUND	10	8							0.00
TOT DIST WIDE EXP	10	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOT GEN FUNDEXP	10	10	587.00	76.99	250,801.96	1,010.45	0.00	635.02	253,111.42

SCHOOL ADMINISTRATIVE UNIT NO. 20

1999 - 2000 SCHOOL CALENDAR

	M	T	W	T	F
August	2	3	4	5	6
	9	10	11	12	13
	16	17	18	19	20
	23	X	X	X	27
	X	X			

	M	T	W	T	F
September			1	2	3
(21)	X	7	8	9	10
	13	14	15	16	17
	20	21	22	23	24
	27	28	29	30	

	M	T	W	T	F
October					1
(19)	4	5	6	7	X
	X	12	13	14	15
	18	19	20	21	22
	25	26	27	28	29

	M	T	W	T	F
November	1	2	3	4	(5)
(19)	8	9	10	X	12★
	15	16	17	18	19
	22	23	24	X	X
	29	30			

	M	T	W	T	F
December			1	2	X
(15)	6	7	8	9	10
	13	14	15	16	17
	20	21	22	X	X
	X	X	X	X	X

	M	T	W	T	F
January	3	4	5	6	7
(20)	10	11	12	13	14
	X	18	19	20	(21)
	24	25	26	27	28★
	31				

	M	T	W	T	F
February		1	2	3	4
(16)	7	8	9	10	11
	14	15	16	17	18
	X	X	X	X	X
	28	29			

	M	T	W	T	F
March			1	2	3
(22)	6	7	8	9	10
	13	14	15	16	17
	20	21	22	23	24
	27	28	29	30	X

	M	T	W	T	F
April	3	4	5	6	7★
(15)	10	11	12	13	14
	17	18	19	20	21
	X	X	X	X	X

	M	T	W	T	F
May	1	2	3	4	5
(22)	8	9	10	11	12
	15	16	17	18	19
	22	23	24	25	26
	X	30	31		

	M	T	W	T	F
June				1	2
(11)	5	6	7	8	9
+9	12	13	14	15	16
	MU	MU	MU	MU	MU
	MU	MU	MU		

	M	T	W	T	F
July	MU	4	5	6	7
+1	10	11	12	13	14
	17	18	19	20	21
	24	25	26	27	28
	31				

T-Th Aug. 24-26.....Teacher Institute
 M/Tu Aug. 30/31.....Teacher Inservice Days
 Wed. Sept. 1.....First Day of School
 Mon. Sept. 6.....Labor Day
 Fri. Oct. 8.....North Country Inservice Day
 Mon. Oct. 11.....Columbus Day
 Thur. Nov. 11.....Veterans' Day
 Th/Fr Nov. 25/26.....Thanksgiving Recess
 Fri. Dec. 3.....EFS/GMS Parent Conferences GHS Inservice Day
 T-F Dec. 23-Jan. 2.....Christmas Vacation
 Mon. Jan. 17.....Civil Rights Day
 M-F Feb. 21-25.....Winter Vacation
 Fri. March 31.....Teacher Inservice Day
 M-F Apr. 24-28.....Spring Vacation
 Mon. May 29.....Memorial Day
 Wed. June 14.....Last Day of School (Milan and Erröl)
 15 June 15.....Graduation (Gorham High School)
 Thur. June 15.....Last Day of School (Gorham)
 MU.....Make Up Days
 ().....End of Marking Period
 <>.....End of Trimester
 O.....Early Release Day - No Afternoon Session
 □.....Middle School Progress Reports
 ★.....High School Report Cards

VITAL STATISTICS

BIRTHS REGISTERED IN THE TOWN OF DUMMER

For the Year Ending December 31, 1998

<u>Date of Birth</u>	<u>Place of Birth</u>	<u>Childs Name</u>	<u>Name of Father</u>	<u>Name of Mother</u>
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NO BIRTHS RECORDED

I certify that the above return is correct according to the best of my knowledge and belief.

Louise Gagnon
Town Clerk

MARRIAGES REGISTERED IN THE TOWN OF DUMMER
For the Year Ending December 31, 1998

<u>Date of Marriage</u>	<u>Name and Surname of Bride and Groom</u>	<u>Residence of Each at Time of Marriage</u>
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NO MARRIAGES RECORDED

I hereby certify that the above return is correct according to the best of my knowledge and belief.

Louise Gagnon
Town Clerk

DEATHS REGISTERED IN THE TOWN OF DUMMER

For the Year Ending December 31, 1998

<u>Date of Death</u>	<u>Name and Surname</u> _____ of <u>Deceased</u> _____	<u>Name of</u>	
		<u>Place of Death</u>	<u>Father</u> <u>Mother</u>
October 31, 1998	Alan George Hagar	Dummer	Carroll Hagar Stella Pageau

I hereby certify that the above return is correct according to the best of my knowledge and belief.

Louise Gagnon
Town Clerk

